

BIENNIAL REPORT
OF THE
AUDITOR OF STATE,
TO THE
GOVERNOR OF THE STATE OF IOWA.

ERRATA.

On page 97, in the "Equalized Value of Land and Town Lots" of Franklin county, read "\$2,952,409," instead of "\$3,952,409;" and in "Equalized total value," read "\$3,878,565," instead of "\$4,578,565."

On page 98, in the totals for "Equalized Value of Lands and Town Lots," read "\$353,614,837," instead of "\$354,614,837;" and in the footing for "Equalized Total Value," read "\$488,660,081," instead of "\$489,660,081."

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
GEO. E. ROBERTS, STATE PRINTER.
1885.

BIENNIAL REPORT
OF THE
AUDITOR OF STATE,

TO THE
GOVERNOR OF THE STATE OF IOWA.

JULY 1, 1885.

JONATHAN W. CATTELL,

AUDITOR OF STATE,

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
GEO. E. ROBERTS, STATE PRINTER.
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REPORT OF AUDITOR OF STATE.

STATE OF IOWA,
OFFICE OF AUDITOR OF STATE,
DES MOINES, NOV. 1, 1885. }

To his Excellency, BUREN R. SHERMAN, Governor of the State of Iowa:

SIR—I have the honor to present herewith a report of the financial affairs of the State for the biennial fiscal period beginning July 1, 1883, and ending June 30, 1885, as provided by law.

All of which is respectfully submitted,

J. W. CATTELL,
Auditor of State.

CONDITION OF THE TREASURY.

The amount of funds in the treasury at the close of the last fiscal term, June 30, 1883—was \$171,504.90, and was distributed among the several funds as follows:

General revenue	\$ 71,559.52
Permanent school fund.....	3,789.66
Temporary school fund.....	120.01
Coupon fund.....	151.35
Agricultural college endowment fund.....	95,884.36
Total.....	\$ 171,504.90

The amount received from all sources, during the fiscal term just closed, was \$2,627,725.98, which was distributed to the several funds as follows:

Agricultural college endowment fund.....	\$ 93,369.56
General revenue	2,495,165.72
Swamp land indemnity fund.....	2,088.86
Permanent school fund.....	4,062.08
Temporary school fund.....	33,049.76
Total receipts.....	\$ 2,627,725.98

The receipts being added to the above balance on hand, makes the amount to be accounted for \$2,799,230.88.

The disbursements during the past fiscal term were as follows:

Agricultural college endowment fund under the provisions of chapter 193, acts of 1884.....		\$ 125,558.31
General revenue.....		2,419,573.30
Swamp land indemnity fund.....		2,088.86
Permanent school fund—apportioned to counties.....		7,441.74
Temporary school fund—apportioned to counties.....		33,169.77
Total disbursements.....		\$2,587,831.98

Leaving a balance on hand June 30, 1885, of \$211,398.90 belonging to the several funds as follows:

Agricultural college endowment fund.....	\$ 63,695.61
Coupon fund.....	151.35
General revenue.....	147,151.94
Permanent school fund.....	400.00
Total.....	\$ 211,398.90

STATEMENT No. I.
OF RECEIPTS AND DISBURSEMENTS.

RECEIPTS.

General revenue—

From State tax, 2½ mills levy.....	\$1,904,881.93
From interest on delinquent taxes.....	44,263.63
From insane dues from counties.....	249,227.07
From orphans' home dues from counties.....	25,441.96
From deaf and dumb dues from counties.....	1,707.47
From asylum for feeble minded children dues from counties.....	7,764.25
From college for the blind dues from counties.....	1,597.65
From penitentiary at Ft. Madison by warden.....	18,479.14
From peddler's licenses, from counties.....	813.91
From sales of laws, codes and revisions, from counties.....	763.15
From insurance companies, for taxes.....	125,471.71
From insurance companies, for fees, by auditor of state.....	50,832.74
From secretary of state, for fees.....	5,070.70
From clerk of supreme court, for fees.....	5,123.03
From superintendent of public instruction, for fees.....	42.00
From superintendent of insane hospital at Mt. Pleasant.....	1,660.57
From Western Union Telegraph Company, for taxes.....	16,811.06
From Geo. W. Bemis, case of Bemis, State Treasurer, vs. F. H. West & Sons.....	297.77
From J. L. Brown, auditor of state, for sale of blanks.....	7.40
From E. J. Ennis, for support of insane patients.....	33.70
From S. H. Watson, superintendent college for the blind, account of unexpended appropriation for iron fence.....	411.00
From sale of laws, codes, and revisions, by secretary of state.....	39.50
From sale of old furniture, ashes, stoves, paper and carpets.....	64.15
From sale of stationery, by secretary of state.....	66.46
From W. H. Shaw, part payment sale of "Dyer property".....	500.00
From attorney-general, account of Orwig defalcation.....	4,500.00
From attorney-general, case of State vs. Watson.....	125.00
From S. F. Stewart, for stamps used.....	79.00
From railroad commissioners' tax.....	29,098.77
Total.....	\$2,495,165.72

Other sources—

From agricultural college endowment fund, from sale of lands, etc.....	\$ 98,369.56
From swamp land indemnity fund, from United States.....	2,088.86
From permanent school fund, on contracts, &c.....	4,052.08
From temporary school fund, from interest on State bonds and Eads loans.....	33,049.76
	\$ 2,627,725.98
Add balance on hand June 30, 1883.....	171,504.90
Total.....	\$2,799,230.88

DISBURSEMENTS.

General revenue—

Redemption of auditor's warrants.....	\$2,390,739.76
Interest allowed on same.....	28,833.54
	\$2,419,573.30

Other purposes—

Agricultural college endowment fund.....	\$ 125,558.31
Swamp land indemnity fund—paid to Humboldt county.....	2,088.86
Permanent school fund—apportioned to counties.....	7,441.74
Temporary school fund—apportioned to counties.....	33,169.77
	\$2,587,831.98
Balance in the treasury June 30, 1885.....	211,398.90
Total.....	\$ 2,799,230.88

STATEMENT No. II.

Of the amount of warrants issued, and to what account charged, during the fiscal term ended June 30, 1885.

NAME OF ACCOUNT.	AMOUNT.
Adjutant General's salary.....	\$ 3,125.00
Adjutant General's Ordnance Sergeant's salary.....	874.86
Attorney General's salary and per diem.....	5,479.40
Auditor of State's salary.....	4,583.81
Auditor of State's deputy's salary.....	2,435.00
Auditor of State's clerks' fund.....	8,236.58
Clerk of the Supreme Court's salary.....	4,399.94
Clerk of the Supreme Court's deputy's salary.....	2,400.00
Clerk of the Supreme Court's clerks' fund.....	869.35
Circuit Judge, 1st Circuit, 1st District, salary.....	4,583.25
Circuit Judge, 2d Circuit, 1st District, salary.....	4,583.53
Circuit Judge, 2d District, salary.....	4,399.92
Additional Circuit Judge, 2d District, salary.....	916.66
Circuit Judge, 3d District, salary.....	4,399.92
Circuit Judge, 4th District, salary.....	3,483.27
Circuit Judge, 1st Circuit, 4th District, salary.....	549.99
Circuit Judge, 1st Circuit, 5th District, salary.....	4,399.93
Circuit Judge, 2d Circuit, 5th District, salary.....	4,399.92
Additional Circuit Judge, 5th District, salary.....	4,216.59
Circuit Judge, 6th District, salary.....	2,016.63
Circuit Judge, 1st Circuit, 6th District, salary.....	2,016.63
Circuit Judge, 2d Circuit, 6th District, salary.....	2,199.96
Circuit Judge, 1st Circuit, 7th District, salary.....	4,216.63
Circuit Judge, 2d Circuit, 7th District, salary.....	4,216.66
Circuit Judge, 8th District, salary.....	5,499.94
Circuit Judge, 9th District, salary.....	4,216.59
Circuit Judge, 10th District, salary.....	3,666.60
Circuit Judge, 11th District, salary.....	4,399.92
Circuit Judge, 12th District, salary.....	4,399.92
Circuit Judge, 13th District, salary.....	4,216.87
Circuit Judge, 14th District, salary.....	3,666.61
District Judge, 1st District, salary.....	4,216.60
District Judge, 2d District, salary.....	4,399.99
District Judge, 3d District, salary.....	4,216.61
District Judge, 4th District, salary.....	4,216.61
District Judge, 5th District, salary.....	4,216.66

NAME OF ACCOUNT.	AMOUNT.
District Judge, 6th District, salary.....	4,399.92
District Judge, 7th District, salary.....	4,399.92
District Judge, 8th District, salary.....	4,583.26
District Judge, 9th District, salary.....	4,033.26
District Judge, 10th District, salary.....	4,216.59
District Judge, 11th District, salary.....	4,399.93
District Judge, 12th District, salary.....	4,216.59
District Judge, 13th District, salary.....	3,849.93
District Judge, 14th District, salary.....	4,766.58
District Attorney, 1st District, salary.....	1,250.00
District Attorney, 2d District, salary.....	1,100.00
District Attorney, 3d District, salary.....	1,300.00
District Attorney, 4th District, salary.....	950.00
District Attorney, 5th District, salary.....	1,200.00
District Attorney, 6th District, salary.....	1,250.00
District Attorney, 7th District, salary.....	1,100.00
District Attorney, 8th District, salary.....	1,000.00
District Attorney, 9th District, salary.....	1,150.00
District Attorney, 10th District, salary.....	1,200.00
District Attorney, 11th District, salary.....	1,200.00
District Attorney, 12th District, salary.....	1,200.00
District Attorney, 13th District, salary.....	1,200.00
District Attorney, 14th District, salary.....	1,150.00
Executive Council's allowance.....	3,416.67
Governor's salary and room rent.....	6,900.00
Governor's contingent fund to pay certain counsel.....	2,315.00
Governor's contingent fund.....	6,301.95
Governor's private secretary's salary.....	2,143.33
Janitors' and night-watches' salaries.....	11,715.50
Presidential Electors' mileage and per diem.....	447.60
Railroad Commissioners' salaries and expenses.....	33,068.13
Secretary of State's salary.....	4,216.61
Secretary of State's deputy's salary.....	2,400.00
Secretary of State's clerks' fund.....	6,422.91
State Inspector of Coal Mines, salary and expenses.....	3,880.53
State Librarian and assistants' salaries.....	4,932.66
State Treasurer's salary.....	4,583.29
State Treasurer's deputy's salary.....	2,400.00
State Treasurer's clerks' fund.....	1,999.98
State superintendent of public weights and measures' salary.....	100.00
State veterinary surgeon's per diem and expenses.....	4,555.41
Superintendent of public instruction's salary.....	4,399.93
State superintendent of public instruction's deputy's salary.....	2,400.00
State superintendent of public instruction's clerk's fund.....	3,064.30
Supreme judges' salaries.....	39,332.95
Supreme court contingent fund.....	1,602.40

NAME OF ACCOUNT.	AMOUNT.
Supreme court reporter's salary.....	4,000.00
Agricultural college, for improvements and repairs.....	40,350.22
Agricultural college, for trustees' mileage and per diem.....	3,432.75
Agricultural societies—State aid.....	37,912.75
Agricultural college, financial agent's salary and expenses.....	2,185.50
Arrest of fugitives.....	14,385.70
Asylum for feeble-minded children, for clothing.....	10,079.54
Asylum for feeble-minded children, support.....	60,466.30
Asylum for feeble-minded children, trustees' mileage and per diem.....	1,213.10
Asylum for feeble-minded children, improvements, repairs, and salaries.....	91,300.00
Blind institution, for clothing.....	1,807.24
Blind institution, for improvements.....	7,500.00
Blind institution, for support and current expenses.....	57,720.00
Bureau of labor statistics, commissioner's salary.....	1,845.83
Benedict home, enlargement and support.....	3,000.00
Deaf and dumb institution, for clothing.....	2,396.84
Deaf and dumb institution, building and improvements.....	60,100.00
Deaf and dumb institution, support and current expenses.....	124,735.00
Des Moines river lands.....	506.85
Distributing house and senate journals, 20th G. A.....	1,200.00
Fair grounds (State) purchase of land for.....	46,239.25
Hospital for insane at Independence, building and improvements.....	98,700.00
Hospital for insane at Independence, trustees' mileage.....	2,135.40
Hospital for insane at Independence, county dues.....	205,070.00
Hospital for insane at Mt. Pleasant, county dues.....	181,467.00
Hospital for insane at Mt. Pleasant, improvements and repairs.....	140,000.00
Hospital for insane at Mt. Pleasant, trustees' mileage.....	1,420.95
Insane commission—special—as per section 1442, code of 1873... ..	20.00
Interest on school fund loans.....	32,892.96
Iowa soldiers' orphans' home, improvements.....	57,250.00
Iowa soldiers' orphans' home, support.....	14,710.00
Iowa orphans' home, county dues.....	37,085.34
Iowa soldiers' orphans' home, trustees' mileage.....	518.40
Iowa weather service.....	2,070.68
Madison educational exposition.....	936.06
Miscellaneous expense account.....	56,431.74
New insane hospital at Clarinda, building and land.....	81,876.08
New capitol building.....	414,950.78
New capitol building, care and management of.....	9,074.59
Penitentiary at Anamosa, building and improvements.....	64,259.11
Penitentiary at Anamosa, support.....	53,589.60
Penitentiary at Anamosa, officers' and guards' pay.....	47,826.35
Penitentiaries, visitors' expenses.....	99.60
Penitentiary at Ft. Madison, improvements and repairs.....	11,419.14

NAME OF ACCOUNT.	AMOUNT.
Penitentiary at Ft. Madison, officers' and guards' pay.....	60,766.75
Propagation of fish, salaries and expenses.....	8,864.71
Providential contingencies.....	1,681.09
Relief of Joseph Metz.....	480.00
Rewards for arrest of murderers.....	500.00
School Journal, subscriptions.....	297.00
State binding.....	42,728.44
State board of educational examiners, mileage and expenses....	72.55
State board of health, per diem and mileage, and secretary and assistant-secretary's salaries.....	10,225.50
State historical society.....	2,000.00
State horticultural society.....	4,250.00
State library.....	13,230.00
State militia.....	52,954.85
State printing.....	58,234.32
State normal school, salaries, improvements and repairs.....	23,175.00
State normal school, directors' expenses.....	1,514.70
State reform school, girls' department, improvements and repairs	20,275.27
State reform school, boys' department, improvements and repairs	21,940.00
State reform school, support.....	71,761.00
State reform school, trustees' expenses.....	1,272.00
State university, board of regents' expenses.....	2,291.00
State university, building and improvements.....	64,500.00
State university, support.....	8,000.00
State university, endowment fund.....	40,000.00
Stationery, contracts.....	18,853.28
Teachers' institutes, State aid.....	9,700.00
Nineteenth general assembly, special appropriations, account of Kate Shelley.....	350.00
Twentieth general assembly, members and employes, salaries and pay.....	107,066.50
Twentieth general assembly, members mileage.....	2,230.40
Twentieth general assembly, visiting committees' expenses.....	856.70
Twentieth general assembly, special appropriations.....	54,825.07
Jefferson county, refund of insane fund.....	5,764.89
Van Buren county, refund of insane fund.....	944.86
Floyd county, refund of orphans' home fund.....	120.68
Total.....	\$3,139,813.89

STATEMENT No. III.

MISCELLANEOUS EXPENDITURES.

Audited upon the certificate of the Executive Council, in accordance with Section 180 of the Code, as amended by Chapter 14th, Section 3rd, Acts of the Sixteenth General Assembly.

Date of issue.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
October 1883.	13	6716 J. C. Porrett.....	FUEL—	5.50
October	17	6757 Pioneer Coal Company.....	Sawing and piling 54 cords wood, at \$1.00	114.00
December	6	7257 Central Iowa Coal Company.....	12 tons hard coal, at \$9.50	348.45
December	6	7261 J. C. Vorse.....	Hard coal.....	141.75
December	31	7383 J. C. Porrett.....	27 cords wood, \$5.25	19.25
1884.			Sawing wood.....	
January	9	7616 Jos. Clayton.....	Sawing 4 1-5 cords wood, at \$1.00	4.20
January	9	7617 E. T. Blackburn.....	Sawing 9 7-10 cords wood, at \$1.00	9.70
January	23	7701 J. C. Taylor.....	One cord wood.....	5.50
January	23	7812 Jos. Clayton.....	Sawing and piling wood.....	11.60
January	31	7832 Noble, Harsh & Co.....	23 cords wood.....	165.11
February	28	8371 J. C. Clayton.....	Sawing and piling wood.....	5.00
March	31	8814 Z. T. Reel.....	2 cords wood, at \$5.50	11.00
March	31	8815 Adam Bryan.....	Sawing wood.....	1.00
April	18	9338 Giant Coal Company.....	Coal for boiler house for March.....	355.80
October	10	11156 Ed Caldwell.....	17 30-32 cords wood, at \$5.50	98.66
November	8	11381 Griffith & Berryhill.....	Sawing and piling wood.....	13.00
November	10	11435 Giant Coal Company.....	15 tons hard coal, at \$8.15	122.25
November	12	11486 A. S. Myrick.....	Sawing and piling wood.....	4.15

EXPENDITURES—CONTINUED.

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BIENNIAL REPORT.

[A 3

Date of issue.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1885.			FUEL—	
January	3 12051	Wm. Cooley.....	20½ cords dry hard wood at \$5.00.....	\$ 101.25
January	10 12215	Giant Coal Company	20 tons hard coal at \$9.00	180.00
January	13 12245	Joseph Clayton.....	Sawing and piling 10½ cords wood at \$1.00.....	10.25
January	23 12326	J. Clayton.....	Sawing 6½ cords wood.....	5.50
January	26 12351	V. P. Twombly.....	Money advanced Wm. Cooley, 6½ cords wood, \$5.....	31.25
February	6 12550	Isaac Stewart.....	2 cords wood at \$6.00.....	12.00
February	21 12642	Pioneer Coal Company	5 tons hard coal at \$10.00	50.00
February	21 12644	Joseph Clayton.....	Sawing wood, 12 cords at \$1.00.....	12.00
March	28 12832	V. P. Twombly.....	Money advanced cutting 5 cords wood at \$1.00.....	5.00
April	4 12956	Calvin Thornton.....	5 cords wood at \$5.00.....	25.00
				\$ 1,868.17
1883.			Gas—	
July	2 5972	Capital City Gas Light Company	Consumed in May, 6800 cubic feet, at 25c per 100	\$ 17.00
July	20 6188	Capital City Gas Light Company	Consumed in June, 3700 cubic feet.....	9.25
August	16 6366	Capital City Gas Light Company	Consumed in July, 3500 cubic feet.....	8.75
October	17 6761	Capital City Gas Light Company	Consumed in Aug. and Sept., 11400 cubic feet.....	28.50
November	8 7034	Capital City Gas Light Company	Consumed in October, 12200 cubic feet.....	30.50
December	19 7334	Capital City Gas Light Company	Consumed in November, 17800, cubic feet.....	44.50
1884.				
January	22 7683	Capital City Gas Light Company	Consumed in December 24800, cubic feet.....	\$ 62.00
March	22 8695	Capital City Gas Light Company	Consumed in Jan. and Feb., 52800 cubic feet.....	132.00
April	23 9375	Capital City Gas Light Company	Consumed in March 21300 cubic feet.....	53.25
April	28 9426	Capital City Gas Light Company	Consumed in Jan., Feb. and Mch., 803600 cubic ft	2,009.00
June	11 9913	Capital City Gas Light Company	Consumed in April, 10400 cubic feet.....	26.00
June	28 9994	Capital City Gas Light Company	Consumed in May, 8600 cubic feet.....	21.50
July	12 10243	Capital City Gas Light Company	Consumed in June, 8600 cubic feet.....	9.00
September	6 10761	Capital City Gas Light Company.	Consumed in June, July, and August, 16,600 cubic feet...	41.50
November	15 11514	Capital City Gas Light Company.	Consumed in Sept. and Oct., 27,800 cubic ft.....	69.50
December	13 11597	Capital City Gas Light Company	Consumed in November, 25,000 cubic feet	62.50
1885.				
January	10 12218	Capital City Gas Light Company.	Consumed in December, 1884, 83,700 cubic feet	84.25
February	6 12556	Capital City Gas Light Company.	Consumed in January, 33,100 cubic feet, at \$2.25 per thousand feet.....	69.52
February	21 12626	Capital City Gas Light Company.	Consumed in Nov., Dec., Jan., 4,500 cubic feet, land office	10.05
April	4 12959	Capital City Gas Light Company.	Consumed in February, 27,200 cubic feet	61.00
April	20 13164	Capital City Gas Light Company.	Consumed in March, 28,000 cubic feet	63.01
May	14 13409	Capital City Gas Light Company.	Consumed in April, 25,400 cubic feet	36.34
June	10 13659	Capital City Gas Light Company.	Consumed in May, 16,300 cubic feet.....	34.24
				\$ 2,983.16
			BLANK BOOKS AND STATIONERY.	
			Executive Office.	
1884.				
February	23 8296	Redhead, Wellslager & Co.....	500 printed letter-heads.....	3.50
April	22 9368	Mills & Co.....	4,000 letter-heads (Lieut. Governor)	32.00
				\$ 35.50
1885.			Secretary's Office.	
January	26 12367	Hogin & Smith.....	Blank books and rubber bands	3.68
February	21 12636	George E. Roberts.....	100 sheets of card board	5.00
February	21 12957	Redhead, Wellslager & Co.....	1 doz. hook files.....	.75
April	4 12939	Baker & Baker.....	Ink and paper fasteners.....	7.75
April	4 12960	Carter & Hussey	Blank books, paper, etc.....	91.58
May	6 13346	Hogin & Smith.....	Pens, etc.....	6.00
May	14 13418	Mills & Co.....	100 mailing tubes.....	8.00
				\$ 122.76
1884.			Auditor's Office.	
January	26 7747	Western Lithographing Co.....	5,000 letter-heads.....	40.00
1885.				
February	21 12630	Egbert, Fidler & Chambers.....	Auditor's ledger and index	21.50
May	6 13336	Mills & Co.....	Blanks.....	24.00
				\$ 85.50

1885.]

AUDITOR OF STATE.

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MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of issue.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1884.			BLANK BOOKS AND STATIONERY—CONTINUED.	
November 1885.	10 11434	Mills & Co.	<i>Treasurer's Office.</i> 2,000 letter-heads.	\$ 16.00
February 1885.	21 12631	Mills & Co.	2,000 letter-heads.	16.00
				\$ 32.00
1883.			<i>Miscellaneous offices.</i>	
July	12 6077	Redhead, Wellslager & Co.	20 reams flat cap paper	44.50
October	17 6758	Redhead, Wellslager & Co.	Paper, brushes, pads, etc	273.85
November	23 7108	Mills & Co.	Envelops and note-heads	8.50
1884.				
January	24 7716	Parrott & Girtton.	Incorporation record, journals, and register of bills.	99.50
February	16 8167	Redhead, Wellslager & Co.	32 reams flat cap.	53.76
February	16 8169	Mills & Co.	50 reams flat cap.	75.00
February	23 8282	Mills & Co.	200 reams flat cap.	300.00
March	8 8556	L. B. Abdill.	Ink, paper, etc.	59.40
March	22 8697	Western Lithographing Co.	Letter-heads	75.00
March	22 8703	M. Parrott & Sons.	Blank books.	127.50
March	25 8729	Western Lithographing Co.	1,000 letter-heads.	13.00
March	31 8825	Mills & Co.	Sundry stationery.	8.00
April	18 9339	Western Lithographing Co.	Stationery furnished J. W. Bopp, reporter.	60.00
April	22 9365	Redhead, Wellslager & Co.	Stationery furnished D. C. Kalp, reporter.	22.00
April	22 9367	Mills & Co.	Stationery furnished F. A. Vanderpoel.	22.00
April	29 9435	Redhead, Wellslager & Co.	Stationery furnished General Assembly.	883.99
May	12 9633	Redhead, Wellslager & Co.	115 legal pads, print paper.	16.10
May	20 9678	Redhead, Wellslager & Co.	Sundry merchandise.	673.86
May	20 9682	Mills & Co.	Letter-heads, postals, and ink.	32.25
July	12 1023	Matt Parrott & Sons.	3 blank books.	48.50
August	23 10582	Western Lithographing Comp'ny	2,000 letter heads—best linen	25.00

November	10 11454	Redhead, Wellslager & Company	Sundry articles—stationery.	140.77
November	15 11516	Redhead, Wellslager & Company	500 envelops.	1.93
December	1 11633	L. B. Abdill.	Sundries.	1,451.00
December	4 11738	L. B. Abdill.	Envelops, legal cap, and linen envelops	418.00
1885.				
January	5 12067	L. B. Abdill.	Sundries.	136.05
January	9 12187	Redhead, Wellslager & Company	50 reams book paper.	248.25
January	9 12186	Redhead, Wellslager & Company	Sundries.	132.03
January	10 12214	Miller, Girtton & Watters.	63 reams demy paper.	189.00
January	26 12363	Redhead, Wellslager & Company	Sundries.	594.94
January	26 12364	Miller, Girtton & Watters.	Blank paper and railroad reports.	193.13
January	26 12366	Baker & Baker	2 dozen Worthington's gloss ink.	1.80
January	28 12376	Redhead, Wellslager & Company	400 reams book paper.	1,722.60
February	6 12558	Carter & Hussey.	1 blank book and sundries.	12.30
February	19 12620	Redhead, Wellslager & Company	Blank paper and sundries.	1,994.57
February	19 12622	Hogin & Smith.	Sundries.	143.39
February	21 12645	Hogin & Smith.	Sundries.	79.70
April	2 12909	L. B. Abdill.	Sundries.	1,133.95
April	3 12936	Matt Parrott.	Blank books and paper.	669.23
April	4 12957	Redhead, Wellslager & Company	Sundries.	31.00
April	18 13144	L. B. Abdill.	Letter-paper and envelops.	170.00
April	20 13167	Redhead, Wellslager & Company	Letter-paper and envelops.	152.76
April	30 13238	Redhead, Wellslager & Company	284 bundles book paper.	2,446.09
May	6 13337	Redhead, Wellslager & Company	Paper fasteners and envelops.	6.95
May	6 13342	Carter & Hussey.	Sundries.	64.31
May	14 13412	Dawson, Garver & Miller.	4 pairs 9-inch shears.	3.40
May	14 13419	L. B. Abdill.	2 revolving book racks and paper.	96.20
June	1 13540	Baker & Baker.	6 gross steel pens.	8.00
June	1 13548	Egbert, Fidler & Chambers.	2 blank books.	43.00
June	10 13671	Western Lithographing Comp'ny	2,000 letter heads.	18.00
June	10 13672	Redhead, Wellslager & Company	Sundries.	17.46
				\$ 15,245.82
1883.			Total for blank books and stationery...	15,521.58
July	2 5970	John Beckwith	POSTAGE—	
July	12 6078	John Beckwith.	2,000 each of two, three, and six cent stamps.	220.00
July	28 6225	John Beckwith.	Unpaid postage, and box rent.	4.30
			500 3-cent envelops.	16.20

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date	Issue.	Numbe. of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1883.				POSTAGE—	
July	28	6229	J. A. T. Hull.....	Postage stamps received on notary's coms. and recording..	\$ 15.73
August	16	6367	John Beckwith.....	Postage due on letters rec'd in month of July.....	2 17
August	23	6391	John Beckwith.....	500 1 cent circular envelopes.....	5.70
September	27	6573	J. A. T. Hull.....	190 stamps, various denominations.....	5.94
October	17	6754	John Beckwith.....	2000 1c stamps, 1000 p. c., unpaid pcut. on letters for Aug.	33.93
October	17	6770	John Beckwith.....	1000 10c stamps, 500 3c stamps, unp'd post. on letters, Sept.	117.45
November	8	7031	John Beckwith.....	Stamps, stamped envelopes and postage due.....	709.39
December	6	7263	John Beckwith.....	Stamps, stamped envelopes and postage due.....	695.28
1884.					
January	5	7573	John Beckwith.....	Stamps, stamped envelopes and postage due.....	258.50
February	16	8160	John Beckwith.....	Stamps, stamped envelopes and postage due.....	171.72
March	22	8702	Des Moines Post-office.....	6000 stamps, various denominations, postage due.....	170.95
March	31	8824	Des Moines Post-office.....	Stamps, postal cards, box rent, postage due.....	351.71
May	12	9628	Des Moines Post-office.....	7500 stamped envelopes, various denominations.....	160.70
June	16	9924	Des Moines Post-office.....	9000 stmp'd env., various denominations, stamps, post. due.	286 20
July	14	10254	Des Moines Post-office.....	Stamps, box rent, postage due.....	98.95
July	24	10362	John Beckwith.....	Box rent.....	1.00
August	23	10584	Des Moines Post-office.....	Stamps, stamped envelopes and postage due.....	498.31
September	6	10763	Des Moines Post-office.....	6000 stamps, 5000 postals, 6000 envelopes, postage due.....	301.00
September	22	10897	Des Moines Post-office.....	3000 2c envelopes.....	67.20
November	10	11432	J. H. Duffus.....	1400 2c and 100 4c stamps.....	32.00
November	10	11450	Des Moines Post-office.....	22500 stamps, box rent, postage due.....	372.87
December	13	11892	Des Moines Post-office.....	2000 stamps, 2000 postals, 5200 envelopes, postage due.....	165.40
1885.					
January	6	12103	J. A. T. Hull.....	Postage received as fees.....	9.95
January	10	12219	Des Moines Post-office.....	4000 1c stamps and 2000 2c stamps, box rent, postage due..	66.18
January	24	12330	J. H. Duffus.....	4000 2c stamps.....	80.00
February	6	12547	John Beckwith.....	Box rent.....	1.00
February	6	12555	Des Moines Post-office.....	2000 2c stamps, 7200 envelopes, postage due.....	259.72
February	21	12640	Geo. E. DeLaven.....	5,000 2-cent stamps.....	100.00
March	31	12740	U. S. P. O., Des Moines.....	38,500 envelopes, 2,500 postals, 250 2-cent stamps.....	1,081.71
March	28	12833	Des Moines P. O.....	1,000 postal cards.....	10.00
March	30	12835	Des Moines P. O.....	4,000 stamps, 4,000 envelopes, 3,000 wrappers.....	275 60
April	4	12951	E. C. Hayne, P. M.....	Envelops and stamps.....	17.32
1885.					
April	20	13165	Des Moines P. O.....	1,000 1-cent stamps, 1,000 10-cent stamps, 500 postals.....	115.00
May	4	13308	G. E. De Laven.....	16,023 stamps various denominations, 4,000 postals.....	387.28
May	4	13309	Des Moines P. O.....	6,000 envelopes, 1,000 5-cent stamps, 1,000 2-cent wrappers.....	335.00
June	10	13663	Des Moines P. O.....	5600 stamps, 200 postals, 100 1-c wrappers, box-rent, postage	85.89
June	20	13707	J. H. Duffus.....	2860 2-c stamps.....	57.20
June	22	13730	E. C. Ebersole.....	Postage from Apr. 4, 1884, to May 26, 1885, Sup. Ct. Rep.	18.35
June	22	13731	G. E. De Laven.....	1250 2 c stamps.....	25.00
1883.				FURNISHING—	
August	23	6394	Lynch Bros.....	Sundries.....	\$ 7,706.90
October	17	6768	L. Harbach.....	2 balls shade cord, repairing office chair, shelving.....	35.90
December	1	7212	L. Harbach.....	1 book case, 12 yards linoleum.....	10.65
December	19	7333	L. Harbach.....	Window curtains.....	24.85
December	19	7339	L. Harbach.....	6½ yards corleian.....	2.20
1884.					
January	5	7582	L. Harbach.....	1 cane back in chair, 1 duster.....	8.25
March	22	8691	L. Harbach.....	Shades and fixtures, library.....	2.25
March	22	8696	L. Harbach.....	Carpet, shades, fixtures, covering lounge and chairs.....	9.50
March	25	8732	L. Harbach.....	Carpet and carpet paper.....	91.65
March	31	8822	L. Harbach.....	1 stool and set martin castors.....	45.81
April	23	9370	L. Harbach.....	1 table and 14½ hours work.....	5 50
May	20	9686	L. Harbach.....	Sundries.....	15.15
June	19	9941	L. Harbach.....	Sundries.....	5.88
June	28	9993	L. Harbach.....	Letter-press stand.....	108.93
July	14	10257	L. Harbach.....	Paper rack, State Board of Health.....	9.00
September	22	10898	L. Harbach.....	Sundries, Treasurer's office.....	15.00
November	29	11625	L. Harbach.....	Sundries.....	1.20
December	1	11655	L. Harbach.....	Sundries.....	9.30
December	1	11658	Gus Newlin.....	Glass, clerk Supreme Court.....	1.00
December	13	11891	N. W. Hunter.....	Shades and repairing chairs.....	2.65
1885.				Rubber cloth and oil cover.....	4.50
January	26	11368	L. Harbach.....	Rugs, Treasurer's office.....	5.00
February	6	12542	H. R. Reynolds.....	Mirror, clerk Supreme Court.....	2.50

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Date of issue.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1885.			FURNISHING—CONTINUED—	
February	6	12548 Henry Plumb.....	Clock, library.....	\$ 1.50
February	6	12549 L. Harbach.....	6 yards lignum.....	7.50
February	21	12639 L. Harbach.....	Mat and rugs, Superintendent Public Instruction.....	6.75
April	4	12945 Malissa Slater.....	Rug, Secretary of State.....	1.00
April	4	12949 L. Harbach.....	Rugs, shades, and picture hook, Governor's office.....	17.20
April	20	13160 Mills & Co.....	Revolving book case, Attorney General.....	20.00
April	20	13171 L. Harbach.....	Sundries, State Board of Health.....	19.40
May	6	13333 L. Harbach.....	Furnishing office of Attorney General.....	232.10
June	10	13666 L. Harbach.....	Office furniture, Attorney General.....	29.90
				\$ 751.52
			ADVERTISING—	
1883.			Applications for Pardon—	
November	8	7038 Almor Stearn.....	Pardon of Lewis Weirich.....	10.25
1884.				
January	1	7445 Republican Publishing Co.....	Pardon of William Dilley.....	10.00
January	1	7448 W. P. Payne.....	Pardon of George Stanley.....	10.00
January	1	7451 Capital Publishing Co.....	Pardon of Allen, Dilley, Stanley, and Taylor.....	25.00
January	5	7574 Mahin & Kegel.....	Pardon of Annie Taylor.....	7.50
January	22	7679 Iowa State Register.....	Pardon of Geo. Stanley and E. J. Bruce.....	25.00
January	24	7708 Howell & Clark.....	Pardon of E. J. Bruce.....	12.50
March	25	8734 Robert T. Simons.....	Pardon of Finis Allen.....	10.00
				\$ 110.25
			Laws—	
January	22	7679 State Register.....	Chapter 37, Acts Nineteenth General Assembly.....	1.92
May	12	9630 Gate City.....	Chapter 154, Acts Twentieth General Assembly.....	4.00
May	12	9634 Perkins Bros.....	Chapter 71, Acts Twentieth General Assembly.....	\$ 4.35
May	20	9681 Nonpareil Printing Co.....	Sundry chapters.....	3.33
May	20	9684 Iowa State Leader.....	Sundry chapters.....	241.94
June	16	9916 Davenport Gazette.....	Chapter 114, Twentieth General Assumbly.....	5.00
July	12	10249 Iowa State Register.....	Sundry chapters, Twentieth General Assembly.....	231.53
1883.				\$ 492.07
October	17	6753 Clarinda Weekly Herald.....	Constitutional amendments—	
October	17	6776 Leo Chapman.....	Joint resolution number 11.....	21.00
October	17	6778 Keosauqua Republican.....	Joint resolution number 11.....	12.60
October	17	6783 Toledo Chronicle.....	Joint resolution number 11.....	28.00
October	17	6784 Mahin & Kegel.....	Joint resolution number 11.....	17.50
October	17	6785 Republican Co.....	Joint resolution number 11.....	14.00
October	17	6786 Republican Co.....	Joint resolution number 11.....	35.00
October	20	6786 Knoxville Journal.....	Joint resolution number 11.....	20.30
October	20	6796 A. S. Bailey.....	Joint resolution number 11.....	21.00
October	20	6801 Nonpareil Printing Co.....	Joint resolution number 11.....	14.70
November	8	7037 Perkins Bros.....	Joint resolution number 11.....	14.00
November	8	7039 Ida County Pioneer.....	Joint resolution number 11.....	19.50
November	8	7040 R. A. Dague.....	Joint resolution number 11.....	21.00
November	8	7041 Howell & Clark.....	Joint resolution number 11.....	21.00
November	8	7043 Ottumwa Courier.....	Joint resolution number 11.....	14.00
December	19	7337 Times Co., Dubuque.....	Joint resolution number 11.....	52.00
December	19	7338 Atherton & Son.....	Joint resolution number 11.....	28.00
1884.				
January	22	7679 Iowa State Register.....	Joint resolution number 11.....	32.90
January	26	7746 Manchester Press.....	Joint resolution number 11.....	21.00
January	31	7897 Chas. L. Longley.....	Joint resolution number 11.....	28.00
February	16	8170 Lefe Young.....	Joint resolution number 11.....	12.00
February	23	8290 Herald Printing Co.....	Joint resolution number 11.....	21.00
February	23	8291 Raymond & Stuart.....	Joint resolution number 11.....	6.00
1883.				
October	17	6781 Hawkeye Co.....	Joint resolution number 12.....	43.40
October	17	6784 Republican Pr'g Co., Montezuma.....	Joint resolution number 12.....	37.80
October	17	6765 Pierce & Lucas.....	Joint resolution number 12.....	41.30
October	17	6766 Davenport Gazette Co.....	Joint resolution number 12.....	52.00
October	17	6771 James A. Miller.....	Joint resolution number 12.....	56.00
October	17	6772 Foster & Miller.....	Joint resolution number 12.....	49.00
October	17	6773 Audubon Times.....	Joint resolution number 12.....	44.80

MISCELLANEOUS EXPENDITURES—CONTINUED.

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Date of issue.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
ADVERTISING—constitutional amendments—continued—				
1883.				
October	17	6774 Barnard Bros.....	Joint resolution number 12.....	\$ 47.25
October	17	6775 Dyke Bros.....	Joint resolution number 12.....	39.90
October	17	6777 Mt. Pleasant Journal.....	Joint resolution number 12.....	35.75
October	17	6779 Dallas County News.....	Joint resolution number 12.....	49.00
October	17	6780 A. F. Hofer.....	Joint resolution number 12.....	43.75
October	17	6782 C. F. Lufkin.....	Joint resolution number 12.....	43.75
October	17	6785 W. P. Payne.....	Joint resolution number 12.....	49.00
October	20	6799 Journal Printing Co., Muscatine	Joint resolution number 12.....	35.00
October	20	6800 Davis County Republican.....	Joint resolution number 12.....	45.50
November	8	7042 Rich & Murphy.....	Joint resolution number 12.....	63.00
December	25	7370 Elijah Lewis.....	Joint resolution number 12.....	49.00
1884.				
January	31	7898 Parrott & Girtou.....	Joint resolution number 12.....	56.00
January	22	7679 Iowa State Register.....	Joint resolution number 12.....	79.90
February	16	8172 Wm. Toman & Son.....	Joint resolution number 12.....	56.00
February	18	8185 Tama Republican.....	Joint resolution number 12.....	56.00
				\$ 1,547.60
Miscellaneous Advertising—				
July	12	10249 Iowa State Register.....	Craig claims.....	9.65
July	14	10253 Ft. Madison Plaindealer.....	Craig claims.....	2.30
July	14	10256 Ft. Madison Plaindealer.....	Craig claims.....	9.00
January	22	7679 Iowa State Register.....	Insurance statements.....	16.80
November	29	11623 Iowa State Register.....	Insurance statements.....	42.60
1883.				
October	17	6763 K. Tietema.....	Printing and circulating 20,000 copies of the Volksfreund ..	100.00

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1883.				
July	12	6079 John M. Owen.....	For stationery bids.....	\$ 15.00
1884.				
January	22	7679 Iowa State Register.....	For stationery bids, and redemptions.....	28.00
				Aggregate for advertising, \$2,373.27 \$ 223.35
BUREAU OF LABOR STATISTICS—				
July	19	10316 E. R. Hutchins.....	Expenses in examination of similar bureaus.....	52.00
August	23	10594 E. R. Hutchins.....	Telegrams and expressage.....	1.05
August	27	10599 Henry Luskey.....	Iowa's proportion for print'g proceedings natl con.....	5.75
November	10	11445 E. R. Hutchins.....	Telegrams, expressage, and other expenses.....	15.95
November	29	11587 E. R. Hutchins.....	Clerical labor and other expenses.....	77.55
December	31	11992 E. R. Hutchins.....	Expressage, publication, and clerical expenses.....	49.90
1885.				
January	31	12417 E. R. Hutchins.....	Telegrams, expressage, and clerical work.....	7.50
February	28	12685 E. R. Hutchins.....	Telegrams, expressage, and clerical work.....	5.00
March	31	12858 E. R. Hutchins.....	Clerical help, telegrams, etc.....	19.90
April	31	13249 E. R. Hutchins.....	Clerical help, telegrams, etc.....	13.00
June	2	13572 E. R. Hutchins.....	Clerical help, telegrams, etc.....	18.70
1883.				
August	1	6293 Mary Young.....	CENSUS—	\$ 266.30
August	2	6303 Wm. H. Fleming.....	Census of 1880—	
August	31	6427 Mary Young.....	Clerical services for month of July.....	\$ 80.00
September	27	6574 Wm. H. Fleming.....	Services for month of July.....	100.00
September	29	6613 Mary Young.....	Clerical services for month of July.....	80.00
October	31	6956 Mary Young.....	Services as superintendent of census.....	50.00
November	13	7060 Wm. H. Fleming.....	Services for month of September.....	80.00
				Services for month of October..... 80.00
				Balance on account of preparing and compiling census..... 250.00
1884.				
December	31	12002 Wm. H. Fleming.....	Census of 1885—	
1885.				
February	3	12471 Wm. H. Fleming.....	Preparing blanks, 25 days.....	\$ 720.00
February	21	12646 Wm. H. Fleming.....	Preparing blanks, 24 days.....	125.00
April	4	12929 C. S. Byrkit.....	Preparing blanks, 6 days.....	120.00
May	28	Sundries Sundry clerks.....	Preparing blanks, month of March.....	30.00
June	9	13646 D. E. Jones.....	Pay roll for May.....	93.00
				705.00
				Clerical work, 8 days..... 20.00

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MISCELLANEOUS EXPENDITURES—CONTINUED.

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Date of issue.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1885.			CENSUS—Census of 1885—continued—	
June	15	Frank D. Jackson, Secretary....	Pay-roll, June 1-15	\$ 987.00
June	20 13692	Mrs. A. Bennett	Clerical work, 5 days	12.50
June	20 13708	Mrs. J. A. Mosley	Clerical work, 5 days	12.50
June	20 13710	Mrs. N. Le Bold	Clerical work, 5 days	12.50
June	30 13709	Frank D. Jackson, Secretary....	Pay-roll, June 16-30	1,215.00
	13788			
			[Aggregate for census work, \$4,002.50]	\$ 3,282.50
1884.			CLERICAL SERVICES—	
March	31 8808	B. F. Rehkopf	Auditor of State—	
March	31 8807	L. E. Ayres	Services as insurance clerk for March	125.00
April	7 9179	Chas. D. Morgan	Services as clerk for March	125.00
April	28 9429	De Coursey French	Services in insurance department	137.50
1885.			Copying biennial report of Auditor	150.00
April	20 13152	Miss H. J. Bryant	Copying papers	1.25
				\$ 538.75
April	20 13157	A. E. McMurray	Attorney-General.	
April	20 13162	W. G. Moore	Copying abstracts and transcripts	10.00
June	10 13657	Miss H. J. Bryant	Copying Attorney-General's opinion in official register	26.00
			Short-hand work and copying	72.65
				\$ 108.65
1883.			Board of State Canvassers.	
December	19 7330	W. T. Hammond	3½ days as clerk of board	10.50
1884.				
January	5 7583	S. F. Stewart	2 days as clerk of board	6.00
November	29 1156	W. T. Hammond	5 days as clerk of board	15.00
November	29 11594	R. L. Clarke	5 days as clerk of board	15.00
December	31 11993	R. L. Clarke	6½ days as clerk of board	20.00
1885.				
January	3 12040	W. T. Hammond	6½ days as clerk of board	20.00
				\$ 86.50
1884.			Executive Council.	
March	31 881 3	W. T. Hammond	Work on railroad assessment	\$ 100.00
1883.				
July	28 6234	R. A. Stewart	Tabulating abstracts of assessment	10.00
August	16 6369	S. F. Stewart	Making apportionment of special railroad tax	15.00
			Computing interest on penitentiary claims, State tax levy, etc.	27.00
				\$ 152.00
1884.			Miscellaneous offices.	
August	23 10576	J. G. Berstler	Clerk from May 5, 1883, to July 15, 1883, Supt. Pub. Inst. ..	287.50
1883.				
July	17 6169	Emma Howell	Recording opinions, Clerk of Supreme Court	49.55
1884.				
March	7 8527	Emma Howell	Copying opinions. Clerk of Supreme Court	62.10
March	25 8725	W. T. Hammond	Extra clerical services, year 1883, Sec'y State	200.00
June	28 9992	D. W. Smith	Extra clerical services, year 1883, Treasurer State	300.00
June	28 9995	D. W. Smith	Extra clerical services, year 1884, Treasurer State	300.00
December	24 11937	Charles Aldrich	Procuring valuable autographs, State library	100.00
1885.				
March	27 12819	Park C. Wilson	Clerical help in Mine Inspector's office	25.00
April	20 13161		[Aggregate for clerical services, \$2,210.05]	
January	31 12445	J. A. Sanford	DOCUMENT CLERK.	\$ 1,324.15
February	28 12703	J. A. Sanford	Document clerk for executive council, 4-5 month	80.00
March	31 12877	J. A. Sanford	Document clerk for executive council, 1 month	100.00
April	30 13239	J. A. Sanford	Document clerk for executive council, 1 month	100.00
May	29 13520	J. A. Sanford	Document clerk for executive council, 1 month	100.00
June	30 13501	J. A. Sanford	Document clerk for executive council, 1 month	100.00
				\$ 550.00

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MISCELLANEOUS EXPENDITURES—CONTINUED.

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Date of issue.	No. of war-rant.	TO WHOM ISSUED	ON WHAT ACCOUNT.	AMOUNT.
1883.			FREIGHT AND BAGGAGE—	
July	11	6075 White Line Transfer Co.....	Moving 4 boxes books.....	\$ 1.00
July	31	6239 J. D. McGarraugh.....	Hauling books, papers, etc., during month of July.....	15.00
August	16	6356 C. B. & Q. R. R. Co.	Freight on 7 boxes books.....	8.02
August	31	6415 J. D. McGarraugh.....	Hauling books and papers, month of August.....	15.00
September	29	6610 J. D. McGarraugh.....	Hauling books and papers, month of September.....	15.00
October	31	6924 J. D. McGarraugh.....	Hauling books and papers, month of October.....	15.00
November	24	7113 White Line Transfer Co.....	Moving 3 cases books from depot to capitol.....	1.00
November	30	7153 J. D. McGarraugh.....	Hauling books, papers, etc., month of November.....	15.00
December	6	7264 White Line Transfer Co.....	Load of paper to capitol.....	2.00
December	31	7409 J. D. McGarraugh.....	Hauling books, papers, etc., month of December.....	15.00
1884.				
January	24	7709 J. D. McGarraugh.....	Hauling brick.....	1.00
January	31	7803 J. D. McGarraugh.....	Hauling books, papers, etc., month of January.....	15.00
February	16	8166 M. McDonnell.....	Hauling books in moving Governor's office.....	.90
February	18	8205 Cate & Graham.....	Moving state library.....	103.50
February	22	8262 P. t. Sullivan.....	Moving state library.....	4.00
February	23	8294 J. D. McGarraugh.....	Moving state library.....	1.00
March	31	8819 C. R. l. & P. R'y Co.	Freight.....	.50
April	22	9366 P. Sullivan.....	Hauling.....	4.00
May	20	9692 Cate & Graham.....	Transferring for Board of Health.....	26.75
June	19	9937 James Murray.....	Hauling stone and gravel.....	5.55
June	23	9971 Tim. McNeerney.....	Hauling dirt.....	21.96
November	10	11433 White Line Transfer Co.....	Drayage to capitol.....	.75
November	15	11513 White Line Transfer Co.....	Drayage to capitol.....	.95
December	1	11659 White Line Transfer Co.....	Drayage to capitol.....	8.75
1885.				
April	20	13158 White Line Transfer Co.....	Hauling from old to new capitol.....	10.00
				\$ 806.63

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1883.			EXPRESSAGE—	
July	11	6070 American Express Company.....	\$ 33.55
July	28	6230 American Express Company.....	15.40
October	31	6962 American Express Company.....	.....	5.70
December	1	7211 American Express Company.....	.....	161.85
December	19	7332 American Express Company.....	.....	88.20
1884.				
January	9	7622 American Express Company.....	.....	.50
January	22	7678 American Express Company.....	.....	61.90
March	25	8735 American Express Company.....	.....	15.50
May	21	9697 American Express Company.....	.....	66.75
June	16	9910 American Express Company.....	.....	65.40
June	16	9926 American Express Company.....	.....	77.35
July	12	10239 American Express Company.....	.....	15.40
July	12	10240 American Express Company.....	.....	18.80
July	12	10241 American Express Company.....	.....	12.75
August	23	10580 American Express Company.....	.....	15.00
September	6	10758 American Express Company.....	.....	19.05
November	10	11458 American Express Company.....	.....	11.85
November	29	11622 American Express Company.....	.....	6.60
1885.				
January	6	12102 American Express Company.....	.....	50.00
January	26	12352 American Express Company.....	.....	51.50
January	26	12359 American Express Company.....	.....	93.70
February	6	12543 American Express Company.....	.....	35.80
April	4	12965 American Express Company.....	.....	151.71
April	20	13168 American Express Company.....	.....	189.35
May	6	13335 American Express Company.....	.....	130.65
June	11	13546 American Express Company.....	.....	36.50
1883.				
July	11	6074 United States Express Company.....	.....	19.25
August	16	6363 United States Express Company.....	.....	24.80
August	20	6374 United States Express Company.....	.....	1.00
October	17	6769 United States Express Company.....	.....	2.35
November	8	7032 United States Express Company.....	.....	2.35
December	6	7258 United States Express Company.....	.....	148.10
1884.				
January	5	7576 United States Express Company.....	122.35
January	5	7577 United States Express Company.....	4.70

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AUDITOR OF STATE.

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EXPENDITURES—CONTINUED.

Date of issue.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1884.			EXPRESSAGE, CONTINUED—	
February	28 8283	United States Express Company	.....	12 05
March	22 8684	United States Express Company	.....	3.00
March	25 8728	United States Express Company	.....	1.30
April	28 9427	United States Express Company	.....	5.75
May	12 9640	United States Express Company	.....	18.07
June	16 9927	United States Express Company	.....	117.83
July	12 10244	United States Express Company	.....	11 95
July	24 10359	United States Express Company	.....	14.35
August	23 10592	United States Express Company	.....	13.15
September	22 10896	United States Express Company	.....	6.20
September	22 10901	United States Express Company	.....	17.60
November	10 11464	United States Express Company	.....	1.85
November	10 11451	United States Express Company	.....	1.85
November	11 11473	United States Express Company	.....	1.00
December	13 11875	United States Express Company	.....	16.10
1885.				
January	10 12220	United States Express Company	.....	5.40
February	6 12552	United States Express Company	.....	187.55
April	4 12962	United States Express Company	.....	102.85
April	20 13169	United States Express Company	.....	293.60
May	6 13340	United States Express Company	.....	114.10
June	9 13655	United States Express Company	.....	37.15
Total paid United States Express Company.....				\$ 2,647.86

1883.			ICE—	
November	8 7033	Capital City Ice Co.	From June to October inclusive, 1883	32.68
1884.				
November	29 11624	Capital City Ice Co.	From May to November inclusive, 1884	52.82
1885.				
June	1 13544	Capital City Ice Co.	From January to April inclusive, 1885	7.32
				\$ 92.82
1884.			JANITORS—	
March	31 8783	J. W. Redlingshafer	Janitor of Auditor's office last half of February	30.00
March	31 8776	F. W. Burtch	Janitor of library month of March	62.00
March	31 8777	Lottie Anderson	Janitor of library month of March	62.00
March	31 8793	B. F. McCaulley	Janitor of Treasurer's office month of March	62.00
March	31 8794	Robert McNulty	Janitor and night watch of old building	62.00
March	31 8796	J. D. McGarraugh	Mail carrier month of March	77.50
May	12 9635	Philip Huggins	Night watch at new building	40.00
				\$ 395.50
1884.			LITIGATION UNDER R. R. COMMISSION ACT—	
December	18 11917	A. C. Swan	Filing and serving papers	2.40
December	13 11899	H. M. Rosecrans	Serving notices, mileage, and copies	5.10
1885.				
February	7 12561-84	Dow Simmonds, et al	Procuring evidence, certifying papers, witness fees, etc ...	104.85
				\$ 112.35
1883.			MOVING AND ARRANGING BOOKS IN LIBRARY AND OTHER OFFICES—	
December	22 7346	Mrs. McCall	Four days' work	7.00
December	22 7347	C. H. Smith	Five days' work	8.75
December	22 7348	H. A. Smith	Five days' work	8.75
December	22 7349	Mary Berry	Seven days' work	12.25
December	22 7350	Lottie Anderson	Six days' work	10.50
December	22 7351	Peter Fisher	Four days' work	7.00
December	22 7352	Homer Nicholas	Eight days' work	14.00
December	31 7398	Harry Smith	Six days' work	10.50
December	31 7399	Peter Fisher	Six days' work	10.50
December	31 7400	Homer Nicholas	Six days' work	10.50
1884.				
January	30 7782	C. Anderson	Five days' work	8.75

MISCELLANEOUS EXPENDITURES—CONTINUED.

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BIENNIAL REPORT

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1886.]

AUDITOR OF STATE.

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Date of issue.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1884.			MOVING AND ARRANGING BOOKS IN LIBRARY, ETC., CONT'D.	\$
January	30	7783 S. P. Clark	1 day's work	1.7
January	30	7784 Walter Smith	2 days' work	3.5
January	30	7785 T. Crowder	4 days' work	1.2
January	30	7786 C. M. Brookover	5½ days' work	9.1
January	30	7787 D. R. Whipple	1 day's work	1.7
January	30	7788 P. H. Corcoran	7½ days' work	13.1
January	30	7789 Mrs. T. S. Lawson	9½ days' work	16.6
January	30	7790 L. W. Schoonover	6 days' work	10.5
January	31	7808 Wm. L. Johnson	3½ days' work	7.00
January	31	7831 C. E. McCall	1 day's work	1.75
January	31	7864 Silas Berry	13 days' work	32.50
February	4	7948 S. Campfield	24 days' work	5.06
February	4	7949 J. Robertson	10 days' work	17.50
February	4	7950 Lottie Anderson	6 days' work	10.50
February	4	7951 A. Jarvis	12½ days' work	21.87
February	4	7952 — Bolton	12 days' work	21.00
February	4	7953 E. D. Whipple	13½ days' work	23.62
February	4	7954 M. C. Young	13 days' work	22.75
February	4	7955 A. Forbes	7½ days' work	13.12
February	4	7956 W. Shipley	12½ days' work	21.87
February	4	7957 C. Morgan	17 days' work	29.75
February	18	8206 Silas Berry	12 days' work	30.00
1883.				\$ 424.51
July	31	6246 James O'Meara	MESSENGERS— Services for month of July as messenger State officers....	32.50
August	31	6422 James O'Meara	Services for month of August as messenger State officers..	33.75
October	4	6659 James O'Meara	Services for month of September as messenger State officers..	31.25
November	1	6373 James O'Meara	Services for month of October as messenger State officers....	33.75
December	7	7271 James O'Meara	Services for month of November as messenger State officers..	32.50
December	31	7406 James O'Meara	Services for month of December as messenger State officers..	39.00
1884.				
January	31	7872 James O'Meara	Services for month of January as messenger State officers....	43.50
February	29	8406 James O'Meara	Services for month of February as messenger State officers..	37.50
March	31	8805 James O'Meara	Services for month of March as messenger State officers....	39.00
May	1	9478 James O'Meara	Services for month of April as messenger State officers....	39.00
May	31	9764 James O'Meara	Services for month of May as messenger State officers	40.50
June	30	10040 James O'Meara	Services for month of June as messenger State officers	37.50
July	31	10378 James O'Meara	Services for month of July as messenger State officers	40.50
September	4	10640 James O'Meara	Services for month of August as messenger State officers ..	39.00
September	30	10943 James O'Meara	Services for month of September as messenger State officers..	39.00
November	6	11350 James O'Meara	Services for month of October as messenger State officers....	40.50
December	3	11667 James O'Meara	Services for month of November as messenger State officers..	37.50
December	31	11960 James O'Meara	Services for month of December as messenger State officers..	40.50
1885.				
January	31	12422 James O'Meara	Services for month of January as messenger State officers....	40.50
February	28	12683 James O'Meara	Services for month of February as messenger State officers....	42.00
March	31	12868 James O'Meara	Services for month of March as messenger State officers....	46.50
April	30	13233 James O'Meara	Services for month of April as messenger State officers....	45.00
May	29	13468 James O'Meara	Services for month of May as messenger State officers	46.50
June	30	13799 James O'Meara	Services for month of June as messenger State officers	45.00
				\$ 942.25
1884.				
January	30	7773 Neils Hansen	Services January, old capitol	13.13
February	29	8392 Neils Hansen	Services February, old capitol	34.50
March	31	8797 Neils Hansen	Services March, old capitol	39.00
November	6	11346 Neils Hansen	Services October, old capitol	40.50
November	29	11617 Neils Hansen	Services November, old capitol	37.50
December	31	12003 Neils Hansen	Services December, old capitol	40.50
1885.				
January	31	12444 Neils Hansen	Services January, old capitol	40.50
February	26	12651 Neils Hansen	Services February, old capitol	36.00
			Aggregate for messengers	\$1,223.88
				\$ 281.63

Date of issue.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1883.			PRINTING AND BINDING—	
July	2	5975 Capital Publishing Company	Printing address on postal cards.....	\$ 2.50
July	20	6185 Capital Publishing Company	Printing envelopes.....	1.25
August	23	6392 Capital Publishing Company	Printing postals.....	1.50
October	16	6748 Western Lithographing Compa'y	Printing letter-heads.....	18.00
October	17	6755 Capital Publishing Company	Printing envelopes.....	4.25
October	17	6760 Plain Talk.....	Printing letter circulars and envelops.....	13.50
October	20	6802 Western Lithographing Compa'y	Printing lists of questions and engraving certificates.....	230.00
October	31	6966 Capital Publishing Company	Printing address and "return" on envelops.....	1.80
October	31	6965 Capital Publishing Company	Printing address on envelops.....	2.00
November	8	7036 Western Lithographing Compa'y	Printing and engraving requisitions.....	75.00
December	19	7331 G. A. Advocate.....	Preparing blanks.....	4.00
December	19	7336 Plain Talk.....	Printing circular-letters, envelops, and postals.....	27.00
1884.				
January	1	7447 Western Lithographing Compa'y	Lithographing and printing notarial commissions.....	50.00
January	22	7679 Iowa State Register.....	Printing postals.....	3.00
January	31	7899 Iowa Institution for Deaf and D.	Composition and presswork on biennial report of Instit'n	201.24
January	31	7900 Plain Talk.....	750 circular letters.....	9.50
February	16	8165 Matt Parrott.....	Binding, ruling, etc., on reports and copies.....	33.51
April	18	9333 Matt Parrott.....	Ruling schedules, statements, and lists of school officers..	55.00
March	22	8689 G. A. Advocate.....	Printing receipts and envelops.....	14.75
March	22	8688 Plain Talk.....	Circular letters, bill-heads, slips, etc.....	19.55
May	12	9638 Central Printing & Pub. Co.....	Envelopes for commissioner of labor statistics.....	2.25
June	16	9917 Plain Talk.....	Printing envelopes, circular letters, etc.....	14.00
June	16	9919 G. A. Advocate.....	Circulars and statistical statements.....	21.00
July	14	10258 Plain Talk.....	Circulars, statement of condition of Iowa banks.....	25.75
July	24	10358 Grand Army Advocate.....	Letter-heads, circular letters, and postals.....	10.50
July	24	10361 Western Lithographing Compa'y	Lithographing bank certificates.....	80.00
August	23	10579 J. H. Duffus.....	Circulars, insurance blanks, envelops, postals, etc.....	45.75
August	23	10590 Matt Parrott.....	Sup. ct. dockets, census, school reports, and other binding	274.00
September	22	10900 Snyder & Chaffin.....	Printing in State cases for Attorney General.....	15.00
November	6	11345 J. H. Duffus.....	Printing circular letters, postals, envelopes, etc.....	49.00
November	8	11415 Grand Army Advocate.....	Printing envelopes.....	6.00
November	10	11449 Matt. Parrott & Sons.....	Opinion records, original laws of Iowa and other binding	188.25
November	10	11456 J. W. Chaffin.....	Printing in State cases.....	32.00
November	10	11455 Iowa State Register.....	Postals, and printing same.....	11.50
November	10	11441 Plain Talk.....	Circulars, copies of bank statement, etc.....	38.25
December	13	11878 Plain Talk.....	Printing postals, circulars, bank statement, etc.....	45.00
December	13	11883 Matt. Parrott.....	Binding supreme court docket, receipts, ruling blanks, etc.	367.75
December	13	11884 George E. Roberts.....	Printing circulars, copies of speeches, etc.....	122.38
1885.				
February	6	12546 Plain Talk.....	Printing circulars, postals, and statements of ins. comp's	23.45
April	3	12930 The Iowegian.....	Printing in State case, State of Iowa vs. James C. Parker	12.00
April	4	12942 Red Oak Express.....	Printing in State cases.....	8.00
April	20	13153 Grand Army Advocate.....	Printing postal cards.....	4.00
May	6	13343 Western Lithographing Co.....	Lithographing notarial commissions.....	240.00
May	6	13350 Matt. Parrott.....	Binding and ruling copies and blanks.....	1,157.65
May	29	13511 J. H. Duffus.....	Printing circular letters, envelops, postals, etc.....	36.50
June	1	13547 Matt. Parrott.....	Binding and ruling docket.....	71.75
June	10	13665 Grand Army Advocate.....	Printing postals, circular letters, etc.....	10.25
1883.				\$ 3,629.93
December	19	7343 Henry Bell.....	PUBLIC DOCUMENTS—	
December	31	7411 Henry Bell.....	30 days tying census and other books.....	60.00
1885.			9 days tying books.....	18.00
May	14	13416 C. S. Byrkit.....	Classifying and removing to new capitol State papers.....	90.00
May	14	13417 A. S. Carper.....	Classifying and removing to new capitol State papers.....	50.00
June	10	13670 W. H. Patrick.....	Classifying and removing to new capitol State papers.....	77.50
June	10	13658 C. S. Byrkit.....	Classifying and indexing State papers.....	93.00
June	10	13660 A. S. Carper.....	Moving books and documents.....	52.50
March	31	12871 A. J. Baker.....	RENT—	\$ 441.00
May	1	13259 A. J. Baker.....	Rent for office Att'y Gen'l, for months of March and April	55.00
June	9	13645 A. J. Baker.....	Rent for office Att'y Gen'l, for May.....	30.00
			Rent for office Att'y Gen'l, for June.....	40.00

MISCELLANEOUS EXPENDITURES—CONTINUED.

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BIENNIAL REPORT.

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1883]

AUDITOR OF STATE.

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Date of issue.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1883.			RENT—CONTINUED—	
August	16 6368	F. M. Mills.....	Rent for office of State Board of Health, 3 months.....	\$ 77.50
November	24 7111	F. M. Mills.....	Rent for office of State Board of Health, 3 months.....	77.50
1884.				
March	25 8780	F. M. Mills.....	Rent for office of State Board of Health, 3 months.....	77.50
April	23 9371	F. M. Mills.....	Rent for office of State Board of Health, 2 months.....	51.67
				\$ 409.17
1883.			REPAIRS—	
October	31 6960	Comparet & Stark.....	Hinges, hasps, nails, and screws.....	5.10
November	8 7028	Bolton Bros.....	Sundry articles of hardware.....	26.90
November	24 7114	Iowa School Furniture Company.....	Sash, transom, and window stops.....	4.15
December	19 7342	Garfield Plumbing Company.....	Sundry gas fixtures.....	18.30
1884.				
February	16 8168	L. Harbach.....	Glass and wire.....	1 00
February	23 8236	J. D. Seeberger.....	Yale lock and match safe.....	1.00
February	23 8238	Garfield Plumbing Company.....	Gas tubing and stopping gas leak.....	6 00
February	23 8292	Comparet & Stark.....	Sundry stove fixtures.....	17.50
February	23 8297	D. W. Johnson.....	Files, keys, and moulding.....	1.10
March	25 8731	Bolton Bros.....	Sundry articles of hardware.....	58.30
April	22 9363	C. Youngerman.....	500 hard brick.....	5.50
May	12 9637	J. K. & W. H. Gilcrest.....	Fencing and fence posts.....	2.40
May	20 9694	H. F. Getchell & Sons.....	Sundry items of lumber.....	16.08
June	16 9912	City of Des Moines.....	Material and construction of sidewalk around Gov. Square.....	73.90
June	19 9939	Chicago Lumber Company.....	37 feet 3-inch "B" moulding.....	.60
August	23 10589	Bolton Bros.....	Sundry articles of hardware.....	39.95
September	6 10757	Comparet & Stark.....	Sundry articles of hardware.....	3.80
November	10 11440	Entwistle & O'Dea.....	Sundry articles of hardware.....	1.25
November	10 11444	Cooper & Laing.....	Gas fixtures.....	4.35
November	29 11626	John H. Queal & Co.....	150 feet finish.....	4.90
November	29 11628	John H. Queal & Co.....	Lumber.....	6.30
December	1 11656	Chicago Lumber Co.....	Lumber, repairs for State land office.....	23.91
December	18 11882	Weaver & Maish.....	Glass.....	3.32
December	13 11894	J. K. & W. H. Gilcrest.....	Fencing for Governor's square.....	1.26
1885.				
February	6 12551	Entwistle & O'Dea.....	Bolts.....	.10
February	21 12626	Capital City Gas Light Co.....	Gas pipe.....	7.50
February	21 12633	Fowler & Nepil.....	Grate, pipes, etc., in repairing Adjutant-General's office.....	15.95
March	25 12811	J. S. Ford & Bro.....	Shelving and drawers.....	43 50
April	4 12940	H. L. Chaffee.....	Castings.....	5.25
April	4 12958	Bolton Bros.....	Sundry hardware.....	59.50
April	20 13156	Burnside & Kehoe.....	One drop light and shade.....	7.50
June	22 13728	James W. Queen & Co.....	Air meters and repairs for old meters.....	64.50
1883.				
July	19 6173	Bert Johnson.....	REPAIRING AND CLEANING—	\$ 528.67
October	13 6715	Harry E. Dillon.....	4 days cleaning at State house.....	\$ 4.00
October	31 6954	C. A. Ryden.....	Repairing done in State house.....	92.30
November	25 7133	P. C. Fisher.....	Money paid J. C. Parrott for cleaning Secretary's office.....	5.60
November	30 7167	Jeff Logan.....	Repairing stoves, etc.....	1.25
December	1 7213	Hahn, Rhodes & Co.....	4 days' cleaning and repairing.....	8.00
1884.			Repairing slate roof on arsenal.....	8.00
January	5 7580	Wm. M. Day.....	Laying sidewalk on south side of State square.....	106.44
January	22 7681	H. P. Hobbs.....	Repairing clock.....	1.50
January	22 7685	Peter Fisher.....	Fireman in old capitol and repairing chairs.....	30.50
January	22 7686	Arthur Stimson.....	Cleaning halls of House and Senate.....	3.50
January	22 7687	Homer Stinson.....	Cleaning halls of House and Senate.....	12.00
January	22 7688	Ed. Entwistle.....	Repairing furnace.....	12.00
January	22 7689	W. M. Day.....	Cash paid for grading sidewalk on south side of State square.....	4.00
January	26 7744	D. W. Johnson.....	Making and washing towels.....	8.50
January	26 7745	Henry Bell.....	Sundry work in old capitol.....	26.00
February	14 8066	Joseph Lewis.....	Whitewashing south half of old library for use of Auditor.....	5.00
February	23 8298	J. H. Warfel.....	Moving shelving and other carpenter work.....	8.62
February	23 8300	S. B. Stewart.....	Moving shelving from old library.....	1.50
February	23 8301	A. Jarvis.....	Repairing old library for Ins. Dept. and State Board Health.....	30.62
February	26 8356	Robinson & Hubbard.....	Whitewashing room for State Board of Health.....	3.00

MISCELLANEOUS EXPENDITURES—CONTINUED.

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Date of issue.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1884.			REPAIRING AND CLEANING—continued—	
February	29 8411	Lottie Anderson.....	Cleaning in state library.....	\$ 54.00
March	8 8467	S. Addington.....	Painting, and material.....	57.87
March	8 8541	Dennis Burroughs.....	Repairing state board of health rooms.....	60.0
April	18 9836	J. H. Crawshaw.....	Making bill files for General Assembly.....	7.73
April	22 9364	D. W. Johnson.....	Washing and ironing towels.....	11.00
May	12 9629	Entwistle & O'Dea.....	Repairing stove.....	1.50
June	15 9928	W. P. Graham.....	Cleaning privy vault at old capitol.....	158.40
June	28 9991	Tim Mc Nerney.....	Taking up dirt and laying sidewalk.....	10.00
July	1 10048	Richard Boyle.....	Cleaning well.....	5.00
August	23 10577	H. P. Hobbs.....	Repairing three clocks.....	5.50
September	6 10762	Entwistle & O'Dea.....	Casting, and repairing stove.....	4.10
September	20 10889	D. W. Johnson.....	Washing and ironing towels.....	21.00
November	10 11442	Baker & Baker.....	Repairing clocks.....	4.00
November	10 11452	H. P. Hobbs.....	Repairing clocks.....	2.50
November	15 11517	J. H. Harvey.....	Making boxes for shipping purposes.....	4.50
November	29 11595	C. A. Ryden.....	Warrant issued for work done by sundry persons.....	13 40
November	29 11620	John S. Walker.....	Work on cabinet to go to World's Fair.....	9.50
December	1 11660	Wm. H. Shaw.....	Repairing safe.....	20.00
December	13 11890	Wm. N. Ray.....	Washing and cleaning after fire in land office.....	14.25
December	13 11896	Parmalee & Goodwin.....	Cleaning clock in state land department.....	1.50
December	24 11939	D. W. Johnson.....	Washing and ironing 39 dozen towels for State offices.....	19.50
December	24 11938	Goodwin & Parmalee.....	Cleaning time lock on treasury safe.....	6.00
1885.				
January	26 12354	P. Leidecka.....	Repairing calendar clock for treasurer's office.....	6.00
January	26 12361	Baker & Baker.....	Repairing scales in governor's office.....	1 00
January	26 12362	W. H. Shaw.....	Repairing vault lock in treasurer's office.....	5.00
February	6 12557	Chan I. Smith.....	Repairing lock and furnishing key.....	2.00

BIENNIAL REPORT.

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February	21 12625	John S. Walker.....	Repairing office of railroad commissioners after fire.....	11.90
March	28 12830	P. Leidecka.....	Repairing clock in governor's office.....	5.50
April	1 12900	Reuben Chandler.....	Putting down carpet for governor and auditor's rooms..	2.63
April	4 12938	N. W. Smith.....	Paid for moving books, papers, etc., for auditor's office ..	30.86
April	4 12944	W. H. Shaw.....	Opening safe, treasurer's office.....	10.00
April	4 12955	C. Smith.....	Opening safe, auditor's office.....	20.00
April	20 13154	City of Des Moines.....	Repairing sidewalk along property belonging to State....	4.10
April	20 13155	W. H. Shaw.....	Repairing vault lock, treasurer's office.....	5.00
April	20 13170	Henry Plumb.....	Repairing clock, state board of health.....	3.00
April	21 13182	D. W. Johnson.....	Washing 38 doz. towels, and making cover for furniture ..	20.00
June	1 13543	C. Manthe.....	Repairing clock for adjutant-general's office.....	2.50
June	22 13722	A. Newton.....	Repairing sidewalk.....	1.25
				\$ 935.32
1884.			SUPPLIES—	
January	31 7901	Carter & Hussey.....	Executive Office—	
February	23 8287	Carter & Hussey.....	Post-office box.....	.60
July	23 10849	Welker Given.....	Ink stand with letter scales.....	3.00
1885.			Type-writer and desk.....	75.00
February	6 12544	Redhead, Wellslager & Co.....	Fountain sponge cup.....	.65
				\$ 79.25
1888.			Secretary of State—	
July	2 5973	Redhead, Wellslager & Co.....	Pens and Ivory folders.....	2.50
November	8 7029	Taylor Bros.....	One "premium dater".....	5.50
1884.				
July	12 10250	L. B. Abdill.....	Letter press, marking ink, and arm rest.....	12.75
1885.				
January	9 12191	Western Lighthographing Co....	400 notarial commissions.....	45.00
February	6 12559	Eagle Stamp Works.....	Rubber stamps, marking pads, etc.....	5.50
May	6 13345	D. G. Butts.....	Rubber stamp and pad.....	1.00
June	1 13545	Mills & Co.....	Volumes 3 and 4 Iowa Digest.....	15.00
				\$ 87.25
1883.			Auditor of State—	
July	28 6226	Redhead, Wellslager & Co.....	Rubber rule.....	.40
1884.				
January	29 7759	C. W. Bennett.....	Rubber stamp and pad.....	3.65

[1885.]

AUDITOR OF STATE.

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MISCELLANEOUS EXPENDITURES—CONTINUED.

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BIENNIAL REPORT.

[A.]

Date of issue.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1884.			<i>SUPPLIES—Auditor of State—continued.</i>	\$
May	20 9689	Carter & Hussey.....	1 fire insurance record and index.....	15.25
June	21 9669	Western Lithographing Co.....	10,000 warrants.....	75.00
July	14 16264	Mills & Co.....	Miller's code.....	7.00
1885.				
January	6 12101	Acres, Blackmar & Co.....	Fire insurance record and index.....	15.00
				\$ 116.30
1883.			<i>Treasurer of State—</i>	
November	23 7107	C. W. Bennett.....	Rubber stamp.....	3.25
1884.				
March	31 8816	Hoole Manufacturing Co.....	Steel letter openers.....	4.00
1885.				
January	17 12288	D. G. Butts.....	Rubber stamp and pad.....	6.00
January	26 12350	D. G. Butts.....	Ink pad.....	.50
April	3 12932	Mills & Co.....	Receipt books, blanks, etc.....	42.00
				\$ 55.75
1883.			<i>Superintendent of Public Instruction—</i>	
August	23 6393	C. W. Bennett.....	Rubber stamp.....	3.25
1884.				
January	9 7621	John Ferguson.....	Ink pad.....	1.00
November	15 11519	Carter & Hussey.....	2 letter books.....	8.00
April	3 12935	Matt Parrott.....	Ruling blanks.....	3.50
June	22 13732	D. G. Butts.....	Rubber stamps and pads.....	5.00
				\$ 20.75

April	22 9362	Matt Parrott.....	<i>Clerk of Supreme Court—</i>	77.25
May	30 9683	Patten & Neidig.....	Supreme Court docket, abstracts, etc.....	1.25
June	10 13669	Mills & Co.....	Rattan basket.....	8.00
			Millers' Code.....	\$ 86.50
August	23 10585	Clerk U. S. Circuit Court.....	<i>Attorney General—</i>	11.60
December	13 11899	P. C. Kenyon.....	Copies decree, deeds, etc.....	8.00
December	18 11916	P. C. Kenyon.....	Briefs, arguments, etc.....	3.00
1885.			Arguments in State cases.....	
January	26 12357	Mills & Co.....	Letter-press, letter-books, mucilage, etc.....	27.00
January	26 12360	Western Lithographing Co.....	Letter-heads.....	18.00
May	6 13338	Redhead, Wellslager & Co.....	Dictionary holder.....	18.00
				\$ 85.60
1883.			<i>Offices not specified.—</i>	
July	2 5971	Parrott & Girtou.....	Incorporation record and paper ruled.....	23.00
July	12 6080	Mills & Co.....	Sundries.....	56.00
July	20 6189	Mills & Co.....	Notarial commissions, etc.....	18.00
July	28 6226	Redhead, Wellslager & Co.....	Two dozen boxwood rules.....	20.00
October	16 6749	Weaver & Maish.....	Half dozen daubers.....	.90
October	17 6752	D. B. Barnes.....	Sundries.....	3.85
October	31 6961	Taylor Bros.....	Rubber pads.....	8.00
December	19 7341	Redhead, Wellslager & Co.....	Nine boxes steel pens.....	13.50
December	22 7855	Redhead, Wellslager & Co.....	One gross pens.....	1.50
1884.				
January	24 7705	Redhead, Wellslager & Co.....	Five gross pens.....	3.00
January	31 7902	Redhead, Wellslager & Co.....	Pens and pass-hooks.....	2.45
March	22 8686	L. B. Abdill.....	Sundries.....	92.30
March	22 8693	J. D. Seeberger.....	Spring punch and eyelet set.....	1.20
March	31 8818	Redhead, Wellslager & Co.....	Pens, fasteners, etc.....	12.00
March	31 8821	J. P. Bushnell & Co.....	Eight city directories.....	24.00
April	28 9424	Redhead, Wellslager & Co.....	Paper fasteners.....	5.00
April	28 9425	Thos. L. Smith.....	Gift sign for state mine inspector.....	7.00
May	3 9519	Redhead, Wellslager & Co.....	One dozen novelty fountain sponge cups.....	6.00
June	19 9936	Redhead, Wellslager & Co.....	Six gross Estabrook pens.....	3.60
June	21 9968	Redhead, Wellslager & Co.....	Paper, ink, pins, rubber bands, etc.....	20.25
July	12 10246	Redhead, Wellslager & Co.....	Sundries.....	62.00

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AUDITOR OF STATE.

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MISCELLANEOUS EXPENDITURES—CONTINUED.

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Date of issue.	No. of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1884.			SUPPLIES—offices not specified—continued—	
July	12 10237	Publishers Iowa State Directory.	Two copies Iowa state directory.....	\$ 10.00
July	14 10241	Western Lithographing Co.....	Eight hundred notarial commissions.....	50.00
July	21 10320	M. Jacobs.....	Fifty boxes pens.....	100.00
July	31 10413	C. L. Dahlberg.....	Four calligraphs with cabinets.....	319.00
September	6 10759	W. D. Cameron.....	Rubber stamp.....	4.50
September	22 10895	A. L. Edgerton.....	Rubber stamp and pad.....	6.50
December	13 11877	Redhead, Wellslager & Co.....	Blotting paper and erasers.....	32.10
December	13 11885	Western Lithographing Co.....	Criminal warrants, and maps.....	160.00
1885.				
January	12 12236	E. Illingsworth.....	Rubber stamps and pads.....	8.25
February	6 12541	Matt. Parrott & Sons.....	Motion book, notarial register, executive journal, etc.....	117.00
February	21 12634	Mills & Co.....	Four city maps.....	30.00
April	4 12928	D. G. Butts.....	Rubber stamps and pads.....	11.00
April	20 13149	D. G. Butts.....	Rubber stamp and repairs on stamp.....	5.00
April	20 13163	Western Lithographing Co.....	Four hundred notarial commissions.....	35.00
			Aggregate for supplies.....	\$1,803.30
				\$ 1,271.90
1883.			TELEGRAPH—	
July	12 6082	Western Union Telegraph Co.....	Messages to and from various state officers.....	6.66
August	16 6359	Western Union Telegraph Co.....	Messages to and from various state officers.....	11.82
October	16 6744	Western Union Telegraph Co.....	Messages to and from various state officers.....	10.29
December	19 7335	Western Union Telegraph Co.....	Messages to and from various state officers.....	14.68
1884.				
January	5 7578	Western Union Telegraph Co.....	Messages to and from various state officers.....	7.95
February	16 8175	Western Union Telegraph Co.....	Messages to and from various state officers.....	14.88
March	8 8557	Western Union Telegraph Co.....	Messages to and from various state officers.....	13.38
April	23 9373	Western Union Telegraph Co.....	Messages to and from various state officers.....	9.30
May	12 9632	Western Union Telegraph Co.....	Messages to and from various state officers.....	9.55
June	16 9922	Western Union Telegraph Co.....	Messages to and from various state officers.....	10.25
July	12 10247	Western Union Telegraph Co.....	Messages to and from various state officers.....	9.15
August	23 10591	Western Union Telegraph Co.....	Messages to and from various state officers.....	17.60
September	12 10779	Western Union Telegraph Co.....	Messages to and from various state officers.....	24.45
November	10 11457	Western Union Telegraph Co.....	Messages to and from various state officers.....	23.96
December	13 11885	Western Union Telegraph Co.....	Messages to and from various state officers.....	9.65
1885.				
January	10 12213	Western Union Telegraph Co.....	Messages to and from various state officers.....	21.75
February	6 12553	Western Union Telegraph Co.....	Messages to and from various state officers.....	21.80
April	4 12946	Park C. Wilson.....	Money advanced for telegrams for state mine inspector.....	1.20
April	4 12952	Western Union Telegraph Co.....	Messages to and from various state officers.....	23.40
May	14 13411	Western Union Telegraph Co.....	Messages to and from various state officers.....	11.20
				\$ 272.92
			TELEPHONE—	
1883.				
July	12 6081	Western Telephone Co.....	Rental of telephones and exchange services.....	59.33
October	16 6751	Central Union Telephone Co.....	Rental of telephones and exchange services.....	48.00
1884.				
January	5 7579	Central Union Telephone Co.....	Rental of telephones and exchange services.....	48.00
January	5 7581	Central Union Telephone Co.....	Rental of telephones and exchange services.....	2.75
March	31 8820	Central Union Telephone Co.....	Rental of telephones and exchange services.....	.50
April	18 9335	Central Union Telephone Co.....	Rental of telephones and exchange services.....	48.00
May	3 9520	Central Union Telephone Co.....	Rental of telephones and exchange services.....	1.50
May	20 9690	Western Telephone Co.....	Rental of telephones and exchange services.....	.25
July	12 10242	Central Union Telephone Co.....	Rental of telephones and exchange services.....	48.00
August	23 10595	Central Union Telephone Co.....	Rental of telephones and exchange services.....	2.50
September	6 10760	Central Union Telephone Co.....	Rental of telephones and exchange services.....	12.00
November	10 11439	Central Union Telephone Co.....	Rental of telephones and exchange services.....	48.00
December	13 11886	Central Union Telephone Co.....	Rental of telephones and exchange services.....	4.80
1885.				
January	6 12104	Central Union Telephone Co.....	Rental of telephones and exchange services.....	48.00
January	26 12356	Central Union Telephone Co.....	Rental of telephones and exchange services.....	12.00
January	26 12365	Central Union Telephone Co.....	Rental of telephones and exchange services.....	2.00
February	21 12829	Central Union Telephone Co.....	Rental of telephones and exchange services.....	16.50
April	6 12973	Lister Telephone Trumpet Co.....	Eight Lister telephone trumpets.....	36.00
April	20 13166	Central Union Telephone Co.....	Rental of telephones and exchange services.....	139.50

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of issue.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1885.			TELEPHONE—continued—	
May	6 13347	Lister Telephone Trumpet Co....	One Lister telephone trumpet.....	\$ 4.50
June	10 13662	Central Union Telephone Co....	Charges for messages sent out of city.....	1.00
				\$ 5-3.13
1884.			VETERINARY SURGEON—	
February	23 5299	M. Stalker.....	Expense of examining stock with contagious diseases....	53.25
March	8 8551	M. Stalker.....	Expense of examining stock with contagious diseases....	31.85
April	18 9334	M. Stalker.....	Investigating cattle diseases in Kansas.....	200.00
September	17 10807	M. Stalker.....	Cash advanced Dr. Fairchild for making microscopic ex'n.....	6.05
				\$ 291.15
1883			VISITING INSTITUTIONS—	
December	31 7418	E. H. Conger.....	Expenses of E. H. Conger and J. A. T. Hull, visit to Ana-	
1885.			mosa penitentiary.....	9.45
March	28 12831	V. P. Twombly.....	Expense of official trip to Boston.....	79.10
				\$ 88.55
1884.			WATER—	
April	23 9374	Des Moines Water Works Co....	Water furnished various State offices.....	36.39
1885.				
January	9 12188	Des Moines Water Works Co....	Water furnished adjutant general's office.....	1.70
February	21 12627	Des Moines Water Works Co....	Water furnished adjutant general's office.....	2.46
April	4 12941	Des Moines Water Works Co....	Water furnished adjutant general's office.....	3.78
May	6 13331	Des Moines Water Works Co....	Water furnished adjutant general's office.....	5.28
May	14 13415	Des Moines Water Works Co....	Water furnished adjutant general's office.....	7.10
				\$ 56.71

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BIENNIAL REPORT.

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1883.			GENERAL MISCELLANEOUS—	
July	2 5974	C. H. Ward.....	One gallon varnish.....	4.00
July	20 6176	Baker Bros.....	18 boxes blacking.....	1.35
July	25 6227	M. Riegelman.....	21 pieces ribbon for use of secretary of state.....	14.79
August	16 6364	W. J. Land.....	One half dozen Yale keys, and spittoon.....	2.30
October	16 6742	A. C. Mount.....	One dozen brooms.....	4.00
October	17 6759	Barquist & Nelson.....	Empty boxes, and stove lining.....	14.60
October	20 6803	Weaver & Maish.....	Sundry merchandise.....	18.50
October	31 6964	Baker Bros.....	Sundry merchandise.....	7.00
November	8 7030	Drake & Stephenson.....	Sundry merchandise.....	1.70
November	24 7112	C. H. Ward.....	One gallon varnish.....	4.60
December	1 7214	Barnett Bros. & Hunter.....	Sundry merchandise.....	8.45
December	17 7322	S. McPherson.....	Expense in State of Iowa vs. R. G. Orwig & S. F. Spofford.....	250.00
December	22 7356	Schmucker & Loper.....	Sundry merchandise.....	2.05
December	22 7357	A. Anderson.....	Two cuspidors.....	1.00
December	22 7358	John A. Sandholm.....	Sundry merchandise.....	13.75
1884.				
January	5 7575	W. H. Hammer.....	39 pounds salt.....	1.25
January	22 7682	A. Anderson.....	Six glasses.....	1.00
January	24 7704	A. C. Mount.....	One half dozen brushes.....	1.00
January	24 7706	Barnett Bros. & Hunter.....	39½ yards crash.....	7.11
January	24 7712	A. J. Allen.....	Expenses of returning Howard Reed to penitentiary.....	45.95
February	16 8164	Weaver & Maish.....	Two counter dusters.....	2.00
February	16 8171	Baker Bros.....	Three pails and one broom.....	1.05
February	16 8173	Bolton Bros.....	Brushes, pans, mop-sticks, etc.....	2.38
February	16 8174	A. C. Mount.....	One dozen brooms.....	4.00
February	16 8176	Iowa School Furniture Company.....	Sash, trays for moving books, etc.....	29.65
February	23 8284	L. Harbach.....	Two carpet sweepers.....	11.00
February	23 8285	Weaver & Maish.....	Two brushes, and one comb.....	3.50
February	23 8289	Patten & Neidig.....	Basket, and mop stick.....	1.75
February	23 8293	Barnett Bros. & Hunter.....	Fourteen yards flannel.....	1.55
February	23 8295	C. D. Bogue.....	Balance of board bill for Clarinda Band, not paid by G. A.....	47.50
March	22 8690	Patten & Neidig.....	Three gross matches, and fifteen empty boxes.....	4.75
March	25 8733	Patten & Neidig.....	Soap.....	.25
April	5 9152	F. Campbell.....	Fireman of 20th General Assembly, balance due.....	200.00
April	5 9166	Amil Stens.....	Fireman of 20th General Assembly, balance due.....	200.00
April	9 9194	F. E. Wilson.....	Foreman of firemen, 20th General Assembly, balance due.....	400.00
April	22 9369	Barnett Bros. & Hunter.....	29½ yards cotton flannel.....	3.72
April	23 9372	J. D. Seeberger.....	Corkscrew.....	.40

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MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of issue.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1884.			GENERAL MISCELLANEOUS—continued—	
April	28	6428 Osgood, Harris & Co	12 pieces ribbon	\$ 9.00
May	8	9522 Drake & Stephenson	Sundry merchandise	40.50
June	14	9893 J. W. Sunnon	Three cuspidors and one mirror	3.20
June	16	9921 Entwistle & O'Dea	Empty boxes	7.75
June	19	9935 Patten & Neidig	One box toilet soap	2.25
June	19	9938 C. A. Ryden	Empty boxes for laws Twentieth General Assembly	15.85
June	19	9940 Patten & Neidig	One box soap	4.00
June	28	9996 A. C. Mount	One dozen brooms	4.00
July	14	10282 Drake & Stephenson	Sundry merchandise	17.77
July	16	10269 B. L. Griggs	Services in carrying for Hon. S. M. Weaver	50.00
July	24	10890 London Ass. Corporation	Fee for one agent's certificate—error made by company	2.00
July	24	10363 Polk County Savings Bank	Sewer tax paid on lots 11-12 block 6, Scott's addition	214.79
August	23	10581 Osgood, Harris & Co	Twelve pieces of ribbon	9.90
August	23	10583 K. C. Naylor	One clock	2.50
September	22	10899 Barnett Bros	Muslin and flannel	3.48
November	8	11414 A. Anderson	Two cuspidors	1.90
November	10	11431 Thompson & Lynch	Matches and stove polish	3.65
November	10	11438 Drake & Stephenson	Sundry merchandise	56.93
November	10	11443 Patten & Neidig	One box soap	5.30
November	10	11453 A. C. Mount	Brooms and brushes	2.05
November	13	11494 T. C. Beard	Transfer and recording fees on four deeds	3.00
November	15	11515 C. E. Risser & Bro	Sundry merchandise	3.53
November	29	11627 Baker Bros	Sundry merchandise	4.85
December	1	11638 Jas. B. Crawshaw	Material and labor on land office	37.48
December	1	11654 E. F. Whitney	Sundry merchandise	5.50
December	1	11657 John A. Sandholm	One feather duster	2.75
December	13	11879 Drake & Stephenson	Sundry merchandise	5.20

December	13	11893 Vinnedge & Drake	Matches and scrub brushes	7.98
December	18	11914 Wm. Mitchell	Hack hire	2.00
1885.				
January	9	12189 D. M. & Ft. Dodge R. R. Co	Transporting militia from Des Moines to Angus and return	56.24
January	9	12190 A. Anderson	Two soap dishes	.50
January	9	12193 Vinnedge & Drake	Sundry merchandise	3.20
January	10	12211 Osgood, Harris & Co	Twelve pieces ribbon	9.00
January	10	12212 Drake & Stephenson	Sundry merchandise	3.80
January	10	12216 John A. Sandholm	Three feather dusters	8.25
January	10	12217 A. Anderson	Wash bowl, water pitcher, and soap dish	1.20
January	26	12353 Perkins & Gray	Two match safes	1.70
January	26	12355 Barnett Bros	Sundry merchandise	6.93
January	26	12358 L. Harbach	Twenty yards muslin	1.68
February	6	12545 Pratt & Craig	One postal scale	4.85
February	6	12554 A. C. Stephenson	Sundry merchandise	28.50
February	21	12632 A. C. Stephenson	One quart ammonia	.40
February	21	12637 Barnett Bros	Flannel and muslin	2.84
February	21	12638 A. C. Mount	One dozen brushes	2.00
February	21	12641 John A. Sandholm	Sundry merchandise	13.25
February	21	12643 A. C. Mount	One dozen brooms	4.00
April	4	12933 A. Anderson	One half dozen glasses	1.00
April	4	12943 C. E. Risser & Bro	Carpet warp for floor mops	1.00
April	4	12947 A. C. Stephenson	Sundry merchandise	2.65
April	4	12948 Weaver & Maish	Two dusters and two sponges	4.10
April	20	13150 E. F. Whitney	One brush	1.00
April	20	13151 Vinnedge & Drake	One hundred pounds corn meal	1.10
April	20	13159 A. C. Stephenson	Sponge, four brushes, and one comb	11.65
May	6	13330 Willis & Fuller	Rations for militia while on duty	27.20
May	6	13334 A. C. Mount	Brooms and brushes	5.75
May	6	13339 Hogan & Smith	Sundry merchandise	172.06
May	6	13341 A. C. Stephenson	Sundry merchandise	2.00
May	6	13344 C. W. Rogg	One dozen cakes soap	2.00
May	6	13348 Geo. W. Beall	Services on extra police duty at capitol	6.00
May	6	13349 Entwistle & O'Dea	Sundry merchandise	11.00
May	14	13368 J. P. Bushnell	Fifteen hundred copies "Iowa Resources and Industries"	700.00
May	14	13410 Comporet & Stark	Letter box	2.25
May	14	13413 D. W. Johnson	Money advanced for sundry merchandise	1.85
May	14	13414 J. A. Sandholm	Two feather dusters	5.50
June	1	13541 Thompson & Lynch	Sundries	2.60

MISCELLANEOUS EXPENDITURES—CONTINUED

Date of Issue.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1885.			GENERAL MISCELLANEOUS—continued—	
June	1 13542	Barnett Bros.	Sundries.	\$ 11.48
June	6 13633	Sam'l P. Clark	Balliff in court of contested election.	8.00
June	10 13661	C. A. Ryden	Boxes for shipping purposes.	12.80
June	10 13664	Entwistle & O'Dea	Water pail and match safe.	1.70
June	10 13667	Norman Litchy.	Soap and feather dusters.	6.80
June	10 13668	McCaun & Chase	One dozen brooms.	2.00
June	22 13729	C. A. Ryden	Sundries.	2.05
June	22 13733	A. Anderson	Forty-five pine boxes.	9.00
June	30 13798	A. J. Baker	One dozen accounts of state officers.	1.50
June	8 13032	P. D. Ankeny	Examining accounts of state officers.	20.00
April	8 13033	John C. Parish	Examining accounts of state officers.	75.00
April	8 13034	Geo. W. Bristow	Examining accounts of state officers.	75.00
1884.				
November	8 14113	Capt. E. I. Cameron	Services Co. B., Second Regt. at Davenport.	50.50
1885.				
January	3 12952	Capt. B. W. Bartlett	Services Co. A., Third Regt. at Angus.	64.50
January	3 12953	Capt. Franklin DeFord	Meals furnished Co. H, while on duty.	464.00
January	3 12960	Frank Kelley	Meals furnished Co. A, while on duty.	34.13
January	3 12961	Capt. B. W. Bartlett	Detachment of Co. A, Third Regt., on duty at capitol	15.45
May	6 13323	Lieut. W. H. Cooney	Total.	61.50
			Total.	\$ 3,924.89
			Total.	\$ 56,431.74

STATEMENT No. IV.
CONTINGENT FUNDS.

PROVIDENTIAL CONTINGENCIES.

Amount of appropriation by section 7, chapter 138, acts of 1882,
which remained unexpended June 30, 1883. \$ 8,416.27
Amount appropriated by section 7, chapter 129, acts of 1884. 15,000.00

Total. \$ 23,416.27

The amounts of this fund which were expended during the
past fiscal term were as follows:

January 22, 1884.

To B. B. Clayton, on account of new gas holder house
to replace old one destroyed by fire January 9, 1882;
also repairs to roof of main building, damage
caused by storm on the 19th day of February, 1883;
all the above being on account of the Deaf and
Dumb Institution at Council Bluffs. \$ 481.09
December 18, 1884.

To the treasurer of the Soldiers' Orphans' Home on
account of water supply supply for said institu-
tion. 1,200.00 1,681.09

Balance unexpended June 30, 1885. \$ 21,735.18

DISBURSEMENTS OF THE GOVERNOR'S CONTINGENT FUND.

Showing the amount of warrants drawn on said fund, and to whom issued,
during the fiscal term ending June 30, 1885:

To R. L. Clarke.	\$ 3,376.00
To John C. Parish.	400.00
To J. G. Berstler.	392.50
To Marion Grayson.	500.00
To Jennie Patchen.	250.00
To B. R. Sherman.	326.00
To Welker Given.	450.00
To M. Stalker.	55.45
To Mary Young.	5.00
To James O'Meara.	80.00
To D. W. Johnson.	50.00
To Jennie McCowan.	50.00
To Carrie A. Clarke.	30.00
To L. E. Ayres.	325.00
To Adam Hafner.	50.00
To G. J. Zepter.	12.00

Total. \$ 6,301.95

DISBURSEMENT OF THE GOVERNOR'S CONTINGENT FUND, FOR LEGAL
COUNSEL, FROM JUNE 30, 1883, TO JUNE 30, 1885.

To J. F. Wilson, case of Koehler & Lange vs. Hill, in supreme court.....	\$ 250.00
To C. C. Nourse, case of Koehler & Lange vs. Hill, in supreme court.....	250.00
To J. F. Duncombe, case of Koehler & Lange vs. Hill, in supreme court	250.00
To Nourse & Kauffman, opinion in and trial of two insurance cases.....	385.00
To Parsons, Perry & Sherman, in case of Cattell vs. Brown....	750.00
To Wm. M. Stone, in case of Cattell vs. Brown	450.00
Total.....	\$ 2,315.00

STATEMENT No. V.

Disbursements of clerk's funds by the several State officers, showing the amount of warrants drawn on said funds, and to whom issued, during the fiscal term ended June 30, 1885.

BY AUDITOR OF STATE.

To L. E. Ayres, bookkeeper.....	\$ 2,725.00
To B. F. Rehkopf, clerk insurance department	2,482.85
To S. F. Stewart, extra services.....	1,060.01
To Mrs. Laura A. Berry.....	598.00
To C. D. Morgan.....	6.00
To E. W. Morgan.....	12.25
To W. T. Hammond.....	330.13
To J. A. Sanford.....	57.50
To Stewart Goodrell.....	54.00
To Helena J. Bryant	38.00
To Mary Young.....	8.00
To T. L. Palmer	272.00
To John Russell, clerk insurance department.....	215.17
To Wm. M. Newell.....	160.17
To John S. McQuiston.....	222.50
Total.....	\$ 8,236.58

BY CLERK OF THE SUPREME COURT.

To Emma Howell.....	\$ 80.00
To Maud Jones.....	677.35
To J. D. Burden.....	12.00
To C. T. Jones.....	100.00
Total.....	\$ 869.35

BY SECRETARY OF STATE FOR CLERK OF LAND DEPARTMENT.

To John M. Davis, clerk.....	\$ 2,300.00
Total.....	\$ 2,300.00

BY SECRETARY OF STATE.

To Emma G. Hull.....	\$ 1,072.00
To Mary Young.....	696.00
To A. W. Renshaw (\$75 additional was drawn but refunded)...	30.00
To M. B. Priestley.....	72.00
To W. T. Hammond.....	300.00
To Anna F. Jackson.....	246.66
To R. L. Rowe.....	100.00
To R. B. Baird.....	135.00
To Belle Drake.....	226.00
To Kate G. Vorse.....	12.50
To Neils Hansen.....	279.00
To Lizzie Christ.....	12.50
To Miss J. M. Dickerson	35.00
To Josie Dickerson.....	7.25
To Nettie Hull.....	282.50
To W. H. Fleming.....	80.00
To C. S. Byrkit.....	151.50
To W. H. Patrick.....	293.00
To Miss Helena J. Bryant.....	17.00
Total.....	\$ 4,047.91

BY SUPERINTENDENT OF PUBLIC INSTRUCTION.

To Mrs. Ada B. Billington.....	\$ 2,201.00
To Geo. H. Nichols.....	270.00
To J. G. Berstler.....	121.00
To Miss Ada Rehkopf.....	144.00
To Mrs. J. W. Akers.....	50.00
To T. E. Billington.....	10.00
To W. M. Newell.....	268.30
Total.....	\$ 3,064.30

BY TREASURER OF STATE.

To Mrs. N. M. Smith.....	\$ 974.32
To W. C. Huntington.....	431.00
To D. W. Smith.....	94.68
To Henry G. Miller.....	499.98
Total.....	\$ 1,999.98

STATEMENT No. VI—MISCELLANEOUS ITEMS.

WARRANTS.

GENERAL REVENUE.

Amount of warrants outstanding, June 30, 1883	\$ 16,450.60
Amount issued from July 1, 1883, to and including June 30, '85	3,139,813.89
Total.....	\$ 3,156,264.49
Deduct amount redeemed from July 1, 1883, to and including June 30, 1885	2,390,739.76
Leaves outstanding at close of business, June 30, 1885..	\$ 765,524.73

WAR AND DEFENSE.

Amount of warrants outstanding, June 30, 1883	\$ 135.43
(None issued or redeemed during the past fiscal term.)	

HOSPITAL FOR INSANE AT INDEPENDENCE (*County Dues*).

The Superintendent has certified to this office quarterly the amount due from each county on account of board and clothing, under section 1428, Code of 1873, which during the fiscal term ending June 30, 1885, in the aggregate amounted to	\$ 176,481.60
Under section 1390, Code of 1873, Auditor's warrants have issued to the Treasurer of the Hospital during the same period, amounting to (including old balance of \$20,753.55).	225,823.55
Showing a deficiency of	\$ 49,841.96

HOSPITAL FOR INSANE AT MOUNT PLEASANT (*County Dues*).

The Superintendent has certified to this office quarterly the amount due from each county on account of board and clothing, under section 1428, Code of 1873, which during the fiscal term ending June 30, 1885, in the aggregate amounted to	\$ 113,780.00
Under section 1390, Code of 1873, Auditor's warrants have been issued to the Treasurer of the Hospital during the same period, amounting to (including old balance of \$72,363.47) .	253,881.67
Showing a deficiency of	\$ 140,101.67

STATEMENT No. VII.

Of the names of county and district agricultural societies entitled to State aid, under section 1112 of the Code of 1873; also total receipts of said societies, receipts for membership, and the amount paid each society for the year 1883.

NAMES OF SOCIETIES.	Total receipts.	Receipts for membership.	Amount of State aid.
Allamakee County.....	\$ 1,429.29	\$ 209.50	\$ 200.00
Appanoose County.....	1,245.19	215.00	200.00
Audubon County.....	778.05	546.05	200.00
Benton County.....	1,761.40	1,024.00	200.00
Boone County.....	1,162.30	853.30	200.00
Buchanan County.....	1,320.00	263.50	200.00
Butler County.....	446.15	216.25	200.00
Cass County.....	1,571.35	400.00	200.00
Cedar County.....	1,792.05	1,128.50	200.00
Cerro Gordo County.....	687.00	220.00	200.00
Chickasaw County.....	1,096.00	349.00	200.00
Clarke County.....	1,622.15	897.00	200.00
Clay County.....	555.50	200.00	200.00
Clayton County.....	901.25	208.00	200.00
Clinton County.....	2,306.16	267.00	200.00
Crawford County.....	893.00	668.00	200.00
Dallas County.....	652.85	210.00	200.00
Davis County.....	1,138.42	557.00	200.00
Decatur County.....	1,300.00	619.00	200.00
Delaware County.....	2,451.90	424.00	200.00
Des Moines County.....	7,706.79	642.00	200.00
Fayette County.....	2,500.00	713.00	200.00
Floyd County.....	968.12	332.00	200.00
Franklin County.....	693.38	243.00	200.00
Greene County.....	644.30	235.00	200.00
Grundy County.....	1,274.00	364.00	200.00
Guthrie County.....	732.70	285.00	200.00
Hamilton County.....	359.50	209.00	200.00
Hancock County.....	347.45	211.00	200.00
Hardin County.....	2,126.20	483.90	200.00
Harrison County.....	1,735.15	659.00	200.00

STATEMENT No. VII—CONTINUED.

NAMES OF SOCIETIES.	Total receipts.	Receipts for membership.	Amount of State aid.
Henry County.....	\$ 3,412.96	\$ 1,125.00	200.00
Howard County.....	706.10	571.20	200.00
Humboldt County.....	610.00	249.00	200.00
Ida County.....	641.25	210.00	200.00
Iowa County.....	1,241.35	244.00	200.00
Jackson County.....	3,621.06	206.00	200.00
Jasper County.....	2,100.00	720.00	200.00
Jefferson County.....	1,216.51	960.00	200.00
Johnson County.....	2,689.08	242.00	200.00
Jones County.....	4,316.11	2,177.46	200.00
Keokuk County.....	1,687.60	301.00	200.00
Kossuth County.....	411.72	200.00	200.00
Lee County.....	1,816.85	251.00	200.00
Linn County.....	2,099.68	235.00	200.00
Louisa County.....	2,175.55	215.00	200.00
Lucas County.....	878.40	265.00	200.00
Madison County.....	1,250.00	250.00	200.00
Mahaska County.....	7,435.96	3,785.00	200.00
Marion County.....	2,973.95	525.00	200.00
Marshall County.....	3,013.85	343.00	200.00
Mills County.....	466.84	224.00	200.00
Mitchell County.....	505.17	398.00	200.00
Monona County.....	1,035.50	418.00	200.00
Monroe County.....	1,437.00	344.00	200.00
Montgomery County.....	2,987.68	200.00	200.00
Muscatine County.....	1,394.59	220.00	200.00
Osceola County.....	183.00	103.00	103.00
Page County.....	2,922.35	1,044.00	200.00
Palo Alto County.....	860.85	95.00	95.00
Plymouth County.....	1,747.31	128.75	128.75
Pottawattamie County.....	7,648.10	308.00	200.00
Poweshiek County.....	697.16	593.50	200.00
Ringgold County.....	630.00	200.00	200.00
Scott County.....	6,994.96	270.00	200.00
Shelby County.....	1,524.24	221.00	200.00
Story County.....	930.26	205.00	200.00
Tama County.....	1,469.77	360.00	200.00
Taylor County.....	2,753.05	475.00	200.00
Union County.....	825.00	873.00	200.00
Van Buren County.....	2,444.72	1,000.00	200.00

STATEMENT No. VII.—CONTINUED.

NAMES OF SOCIETIES.	Total receipts.	Receipts for membership.	Amount of State aid.
Wapello County	\$ 17,293.17	\$ 9,982.25	\$ 200.00
Warren County	931.60	630.50	200.00
Washington County	2,896.55	500.00	200.00
Wayne County	2,243.50	1,043.00	200.00
Winneshiek County	4,447.84	485.00	200.00
Worth County	132.32	82.00	82.00

DISTRICT SOCIETIES.

Agency City District	\$ 1,971.41	\$ 661.00	\$ 200.00
Boone District	1,083.00	213.00	200.00
Central Western Iowa District Fair Ass'n..	294.00	200.00	200.00
Dunlap District	553.71	308.05	200.00
Eastern Iowa District	687.50	450.00	200.00
Grand River Valley District	1,557.23	508.00	200.00
Manning Union Fair & Driving Park Ass'n.	4,700.00	2,700.00	200.00
Maple Valley District	202.20	.....	200.00
Milton District	1,950.00	150.00	150.00
Moulton District	1,170.00	505.00	200.00
Mount Joy District	3,058.50	230.00	200.00
Northwestern District	835.00	225.00	200.00
Strawberry Point District	2,670.26	571.00	200.00
Traer District	1,053.20	210.00	200.00
Union District, at La Porte City	951.53	222.00	200.00
Union District, at West Liberty	1,988.00	217.00	200.00
West Point District	1,216.00	258.00	200.00
Malcom District, for the year 1881	415.25	236.00	200.00
Malcom District, for the year 1882	163.50	132.00	132.00
Totals	\$ 171,962.89	54,216.01	18,690.75

STATEMENT NO. VIII.

Of the names of county and district agricultural societies entitled to State aid, under section 1112, of the code of 1873; also total receipts of said societies, receipts for membership, and the amount paid each society for the year 1884.

NAMES OF SOCIETIES.	Total receipts.	Receipts for membership.	Amount of State aid.
Adams County	\$ 3,004.85	\$ 1,180.20	\$ 200.00
Allamakee County	1,458.03	247.00	200.00
Appanoose County	1,129.89	270.00	200.00
Audubon County	927.90	283.50	200.00
Benton County	1,954.36	1,218.00	200.00
Boone County	995.59	485.25	200.00
Buchanan County	1,333.78	456.00	200.00
Butler County	394.80	195.00	195.00
Cass County	1,666.15	204.00	200.00
Cedar County	1,262.45	813.45	200.00
Cerro Gordo County	590.00	205.00	200.00
Chickasaw County	720.71	221.00	200.00
Clarke County	1,917.50	616.00	200.00
Clayton County	799.40	285.50	200.00
Clinton County	3,004.37	261.00	200.00
Crawford County	988.43	262.50	200.00
Dallas County	571.33	208.00	200.00
Davis County	1,589.75	566.00	200.00
Decatur County	2,195.45	750.00	200.00
Delaware County	2,423.60	350.00	200.00
Des Moines County	8,296.61	763.00	200.00
Fayette County	2,387.90	537.00	200.00
Floyd County	699.70	239.00	200.00
Franklin County	626.60	253.00	200.00
Greene County	1,069.05	280.00	200.00
Grundy County	1,300.00	486.00	200.00
Guthrie County	904.00	291.00	200.00
Hamilton County	493.73	220.00	200.00
Hancock County	300.68	240.00	200.00
Hardin County	2,605.92	1,240.00	200.00
Harrison County	236.00	185.00	185.00

STATEMENT No. VIII.—CONTINUED.

NAMES OF SOCIETIES.	Total receipts.	Receipts for membership.	Amount of State aid.
Henry County.....	\$ 2,985.71	\$ 1,000.00	\$ 200.00
Howard County.....	820.94	628.50	200.00
Humboldt County.....	827.51	267.00	200.00
Ida County.....	794.00	210.00	200.00
Iowa County.....	1,542.10	293.00	200.00
Jackson County.....	3,377.47	205.00	200.00
Jasper County.....	2,500.00	275.00	200.00
Jefferson County.....	1,153.38	804.00	200.00
Johnson County.....	1,759.00	241.00	200.00
Jones County.....	3,025.71	1,928.01	200.00
Keokuk County.....	1,151.90	275.00	200.00
Kossuth County.....	586.26	213.00	200.00
Lee County.....	1,656.80	260.00	200.00
Louisa County.....	2,664.05	210.00	200.00
Lucas County.....	1,940.00	713.00	200.00
Madison County.....	517.90	225.00	200.00
Mahaska.....	5,952.30	2,730.00	500.00
Marion County.....	2,287.15	1,073.00	200.00
Marshall County.....	2,341.42	350.00	200.00
Mills County.....	756.25	203.00	200.00
Mitchell County.....	644.05	424.00	200.00
Monona County.....	847.95	337.00	200.00
Monroe County.....	1,836.65	349.00	200.00
Montgomery County.....	3,416.38	227.00	200.00
Muscatine County.....	1,896.00	216.00	200.00
Osceola County.....	273.00	228.00	200.00
Page County.....	3,786.25	800.00	200.00
Palo Alto County.....	234.00	234.00	200.00
Poweshiek County.....	1,228.17	968.37	200.00
Ringgold County.....	1,274.70	446.00	200.00
Scott County.....	2,912.89	265.00	200.00
Shelby County.....	1,418.15	279.00	200.00
Story County.....	2,200.00	250.00	200.00
Tama County.....	1,400.00	260.00	200.00
Taylor County.....	3,252.55	275.00	200.00
Union County.....	657.75	304.00	200.00
Van Buren County.....	2,912.65	1,912.65	200.00
Wapello County.....	8,749.65	3,391.60	200.00
Warren County.....	912.10	230.00	200.00
Washington County.....	1,766.29	328.00	200.00

STATEMENT No. VIII.—CONTINUED.

NAMES OF SOCIETIES.	Total receipts.	Receipts for membership.	Amount of State aid.
Wayne County.....	\$ 3,055.00	\$ 1,511.25	\$ 200.00
Webster County.....	1,198.90	246.00	200.00
Woodbury County.....	7,653.45	800.00	200.00
Winneshiek County.....	3,829.23	271.00	200.00
Wright County.....	1,573.00	823.05	200.00

DISTRICT SOCIETIES.

Agency City District.....	\$ 2,250.00	\$ 1,100.00	\$ 200.00
Boone District.....	1,284.00	224.00	200.00
Central Western Iowa District Fair Ass'n ..	601.10	333.00	200.00
Dunlap District.....	578.39	387.05	200.00
Eastern Iowa District.....	1,522.35	532.50	200.00
Grand River Valley District.....	1,150.00	550.00	200.00
Manning Union Fair.....	3,392.00	762.00	200.00
Maple Valley District.....	250.65	230.65	200.00
Milton District.....	2,271.60	312.50	200.00
Moulton District.....	1,464.70	510.00	200.00
Mount Joy District.....	2,891.95	228.75	200.00
Nevin District.....	453.65	187.00	187.00
New Sharon District.....	350.00	125.00	125.00
Northwestern Iowa.....	1,149.38	217.50	200.00
Richland District.....	1,940.00	875.00	200.00
Strawberry Point District.....	2,786.23	317.00	200.00
Traer District.....	1,262.49	204.00	200.00
Union Agricultural and Stock Association..	700.00	226.00	200.00
Union District at West Liberty.....	2,186.42	215.00	200.00
West Point District.....	950.80	375.00	200.00
Union at Ackley, for the year 1881.....	150.00	130.00	130.00
Totals.....	\$174,858.18	\$48,813.08	\$19,222.00

In the following estimate of the receipts of general revenue for the fiscal term commencing July 1, 1885, and ending June 30, 1887, all the probable available resources of the State have been duly considered. It will be unsafe for the General Assembly to extend appropriations beyond this estimate unless provision is made for a proportionate increase of revenue to meet the expenditure.

The estimated expenditures in the table following "estimated receipts," is made up of such items as are contemplated by existing laws, and embrace nothing of an extraordinary character, such as buildings or improvements of any kind.

The extraordinary appropriations made by the Twentieth General Assembly were much in excess of the available resources of the State, amounting in the aggregate to \$1,377,000—a sum it is believed far exceeding the extraordinary appropriations ever before made by any General Assembly of Iowa. Since the fiscal term has been changed so as to end on the 30th of June instead of September 20th, the extraordinary appropriations are not so nearly drawn out at the end of the term as formerly. On examination of the accounts with them it is found that on the first day of the present term, July 1, 1885, there remained to the credit of these several appropriations and unexpended the aggregate sum of \$363,178. This will enter into the expenditures of the current fiscal term, and a detailed statement is made of them and presented separate from the estimates of the ordinary expenditures. The total makes a very formidable sum, and should impress the members of the ensuing General Assembly with the necessity of exercising great care in confining their appropriations to the necessities of the State.

It will be seen that the total of the estimates for ordinary expenditures amount to \$1,882,480. Add to this the unexpended extraordinary appropriations made by the Twentieth General Assembly, \$363,148, and we have the large sum of \$2,245,628 required to be paid out of the general revenue of the State during the fiscal term, without any appropriation whatever for extraordinary purposes.

STATEMENT No. IX.

ESTIMATED RECEIPTS

For the fiscal term commencing July 1, 1885, and ending June 30, 1887 :

From State tax based on a two and one-half mills levy in 1885, and two mills levy in 1886.....	\$ 2,176,969.00
From interest on delinquent taxes.....	25,000.00
From insane dues from counties.....	265,000.00
From Orphans' Home, county dues.....	28,000.00
From Peddlers' licenses.....	800.00
From sale of laws, from counties.....	800.00
From insurance companies, for taxes.....	130,000.00
From fees by Auditor of State.....	52,000.00
From fees by Secretary of State.....	8,000.00
From fees by Clerk of Supreme Court.....	5,000.00
From Penitentiary at Fort Madison.....	18,000.00
From Railroad Commissioners, tax.....	38,000.00
From Deaf and Dumb, clothing from counties.....	1,700.00
From Institution for the Blind, clothing from counties.....	1,500.00
From Institution for Feeble-minded, from counties.....	7,500.00
From miscellaneous sources.....	5,000.00
From Western Union Telegraph Company, taxes.....	18,000.00
Total.....	\$ 2,781,269.00

STATEMENT No. X.

ESTIMATED EXPENDITURES

For the fiscal term commencing July 1, 1885, and ending June 30, 1887, being such only as are contemplated by existing laws, and exclusive of any extraordinary appropriation that may be made by the General Assembly. Where the term "general law" is used opposite an estimate, it indicates that there is a standing appropriation for the purpose in the law, and no further appropriation will be necessary. The estimates are made to pay salaries and expenses up to April 1, 1888.

ACCOUNTS.	Estimated expenditures.	Amount of appropriation required to pay to April 1, 1888.
Adjutant general's salary.....	\$ 3,000.00	General law.
Attorney general's salary.....	3,000.00	
Attorney general's per diem.....	2,000.00	
Attorney general, for clerk hire.....	2,000.00	
Auditor of State's salary.....	2,000.00	
Auditor of State, deputy's salary.....	4,400.00	
Auditor of State, clerk's fund.....	2,400.00	
Commissioner of Labor Statistics' salary.....	10,000.00	
Clerk of the Supreme Court, salary.....	3,000.00	
Clerk of the Supreme Court, deputy's salary.....	4,400.00	
Clerk of the Supreme Court, clerk's fund.....	2,400.00	
Circuit Judges' salaries.....	3,000.00	
District Judges' salaries.....	79,200.00	
District Attorneys' salaries.....	61,600.00	
Governor's salary and house rent.....	16,500.00	
Governor's contingent fund.....	7,200.00	
Governor's private secretary's salary.....	6,000.00	
	2,400.00	
Janitors and night watches, pay.....	\$ 27,000.00	General law.
Railroad Commissioners, salaries.....	18,000.00	
Railroad Commissioners, secretary's salary.....	3,000.00	
Railroad Commissioners, expenses.....	17,000.00	
Secretary of State, salary.....	4,400.00	
Secretary of State, deputy's salary.....	2,400.00	
Secretary of State, land office clerk's salary.....	2,400.00	
Secretary of State, clerk's fund.....	5,000.00	
State Inspector of Coal Mines, salary.....	3,400.00	
State Inspector of Coal Mines, expenses.....	1,000.00	
State Librarian, salary.....	2,400.00	
State Librarian, assistants' salaries.....	3,000.00	
State Treasurer, salary.....	4,400.00	
State Treasurer, deputy's salary.....	2,400.00	
State Treasurer, clerks' fund.....	3,000.00	
State Veterinary Surgeon, per diem and expenses.....	6,000.00	
State Superintendent of weights and measures.....	100.00	General law.
State Superintendent of Public Instruction, salary.....	4,400.00	
State Superintendent of Public Instruction, deputy's salary.....	2,400.00	
State Superintendent of Public Instruction, clerks' fund.....	3,000.00	
Supreme Judges, salaries.....	40,000.00	
Supreme Court, contingent expenses.....	3,000.00	
Supreme Court, reporter's salary.....	4,000.00	
Adjusting school fund and revenue accounts.....	200.00	
Agricultural College, trustees' mileage.....	5,000.00	
Agricultural societies.....	40,000.00	
Arrest of fugitives.....	15,000.00	
Asylum for Feeble Minded, clothing.....	10,000.00	
Asylum for Feeble-Minded, support.....	62,000.00	
Asylum for Feeble-Minded, trustees' mileage.....	1,500.00	
Blind Institution, clothing.....	2,000.00	
Blind Institution, support and pupilage.....	50,000.00	
Deaf and Dumb Institution, clothing.....	4,000.00	
Deaf and Dumb Institution, support and pupilage.....	125,000.00	
Des Moines river land claims.....	1,000.00	
Hospitals for Insane, trustees' expenses.....	4,000.00	
Hospitals for Insane, county and State dues.....	400,000.00	
Interest on school-fund loans.....	40,000.00	
Iowa Orphans' Home, county dues.....	40,000.00	

ESTIMATED EXPENDITURES—CONTINUED.

ACCOUNTS.	Estimated ex- penditures.	Amount of ap- propriation required to pay to April 1, 1888.
Iowa Soldiers' Orphans' Home, trustees' mileage.....	500.00	General law.
Iowa Soldiers' Orphans' Home, support.....	14,000.00	General law.
Iowa Weather Service.....	2,000.00	General law.
Miscellaneous expenditures.....	50,000.00	General law.
Penitentiary at Anamosa, support.....	55,000.00	General law.
Penitentiary at Anamosa, officers' and guards' pay.....	43,000.00	General law.
Penitentiary at Fort Madison, officers' and guards' pay.....	56,000.00	General law.
Penitentiary, visitors' fund.....	100.00	General law.
Providential contingencies fund.....	7,000.00	
Relief of Joseph Metz.....	480.00	General law.
School Journals, Superintendent of Public Instruction.....	300.00	General law.
State binding.....	42,000.00	General law.
State Board of Education, examiners' expenses.....	400.00	General law.
State Board of Health, salaries and expenditures.....	10,000.00	General law.
State Historical Society.....	2,000.00	General law.
State Horticultural Society.....	5,000.00	General law.
State Library.....	6,000.00	General law.
State Militia.....	70,000.00	General law.
State Normal School, directors' expenses.....	2,000.00	General law.
State printing.....	50,000.00	General law.
State Industrial School, trustees' expenses.....	1,300.00	General law.
State Industrial School, support.....	75,000.00	General law.
State University, Regents' expenses.....	2,300.00	General law.
State University, endowment fund, etc.....	56,000.00	General law.
Stationery.....	20,000.00	General law.
Teachers' Institutes.....	9,900.00	General law.
Twenty-first General Assembly, salaries, mileage, etc.....	110,000.00	General law.

Extra janitors, and firemen during the session.....	\$ 7,000.00
Extra fuel, gas and water during the session.....	3,000.00
Care and management of new capitol.....	10,000.00
Total.....	\$ 1,884,480.00

EXTRAORDINARY APPROPRIATIONS.

Showing the respective amounts of each undrawn on the 1st day of July, 1885.

These sums being appropriated and undrawn will of course constitute an expenditure for the current fiscal term, and should enter into the estimate of expenditures, being already provided for by law.

New capitol	\$ 184,757
New Insane asylum.....	67,563
Agricultural college.....	3,415
Institution for Feeble Minded.....	5,500
Institution for the Blind.....	2,700
Benedict Home.....	2,000
Deaf and Dumb Institution.....	5,677
Insane Hospital, at Independence.....	19,700
Insane Hospital, at Mount Pleasant.....	11,755
Orphans' Home.....	450
Penitentiary at Anamosa	31,352
Penitentiary at Fort Madison.....	6,113
State Normal School.....	12,375
Industrial School for Girls.....	6,762
Industrial School for Boys.....	3,059
Total.....	\$ 363,148

STATEMENT No. XI.

REAL ESTATE AND NOTES BELONGING TO GENERAL REVENUE.

DYER DEFALCATION.

Wm. H. Shaw, balance on note (ten per cent)..... \$ 217.00

ORWIG DEFALCATION.

S. Mellinger's note (six per cent)..... \$ 6,700.00
 Maria S. Orwig and S. F. Spofford, note (six per cent). 2,650.00
 Maria S. Orwig, note (ten per cent)..... 1,000.00
 Maria S. Orwig, note (ten per cent)..... 1,500.00
 Maria S. Orwig, note (ten per cent)..... 2,500.00
 Real estate—Commencing at the northeast corner of the northwest quarter of section 8, township 78, range 24 west, thence west 6 chains and 73 links, thence south 10 degrees, 30 minutes, east 11 chains, thence north 68 degrees, east 4 chains and 80 links, thence north 9 chains and 24 links to place of beginning, containing five and 87-100 acres estimated value..... 8,000.00

Total..... \$ 22,350.00

Deduct amount collected by Attorney-general and paid into the State treasury..... 9,520.75

Leaving a balance due the State, June 30, 1883, of \$ 12,829.25

Since the date of last report there has been collected and paid into the State treasury on the above notes the sum of \$5,000; leaving a balance due the State, June 30, 1885, including real estate, of \$7,829.25.

All of the above notes are in the hands of the Attorney-general for collection, and I presume the whole of the above balance will in time be collected, or realized from sale of the real estate, with interest, which is not computed in the above balance due.

RANKIN DEFALCATION.

District township of Saylorville, note (ten per cent) . . . \$	77.70
Russell & Harper, two notes at \$100 each (ten per cent)	200.00
Will Kent, note (ten per cent)	700.00
Jackson Wisehart and wife, judgment for	2,911.08

Real estate—South part nw qr of ne qr, 30 acres; and north part of sw qr of ne qr, 10 acres; all in section 27, township 74, range 6, in Washington county; the whole estimated to be worth \$300. Sections 28 and 29, and ne qr of section 21, and se qr of section 30, all in township 100, range 48, in Lyon county, 1,600 acres; estimated to be worth \$8,000.

Also, the sw qr of section 1, township 97, range 40; 160 acres in O'Brien county; estimated to be worth \$500.

Total estimated value of real estate now remaining unsold \$ 8,900.00

Total \$ 12,688.78

Deduct amount paid by Jackson Wisehart, on judgment 1,500.00

Balance due the State, June 30, 1883 \$ 11,188.78

Aggregate notes, judgment, and real estate . . . \$ 19,018.03

These notes are also in the hands of the Attorney-general for collection, and I presume most if not all the above balance will be realized from sale of real estate, and judgment, aside from the interest due.

STATEMENT No. XII.

Amount of the permanent school fund in the several counties, as shown by the books in the office of the Auditor of State, on the 30th day of June, 1885.

COUNTIES.	AMOUNT.	COUNTIES.	AMOUNT.
Adair	\$ 33,244.69	Johnson	\$ 26,418.40
Adams	30,640.74	Jones	39,256.13
Allamakee	65,014.58	Keokuk	24,959.56
Appanoose	24,392.05	Kossuth	31,670.22
Audubon	23,017.65	Lee	33,358.15
Benton	36,161.38	Linn	21,602.10
Black Hawk	17,884.49	Louisa	18,789.57
Boone	92,613.58	Lucas	22,887.47
Bremer	48,269.69	Lyon	33,344.19
Buchanan	12,819.16	Madison	62,431.22
Buena Vista	48,231.69	Mahaska	22,896.79
Butler	26,807.34	Marion	44,029.01
Calhoun	48,457.90	Marshall	34,924.48
Carroll	22,500.00	Mills	45,168.85
Cass	56,962.70	Mitchell	16,632.40
Cedar	41,763.43	Monona	53,695.61
Cerro Gordo	17,854.89	Monroe	35,612.14
Cherokee	64,709.24	Montgomery	40,722.96
Chickasaw	22,184.37	Muscatine	21,871.68
Clarke	41,475.21	O'Brien	83,689.56
Clay	29,528.00	Osceola	56,760.75
Clayton	42,122.69	Page	70,519.44
Clinton	18,910.45	Palo Alto	22,989.28
Crawford	83,322.09	Plymouth	81,436.24
Dallas	42,863.74	Pocahontas	51,548.91
Davis	24,878.91	Polk	44,564.08
Decatur	80,072.15	Pottawattamie	69,044.31
Delaware	18,022.07	Poweshiek	59,966.66
Des Moines	44,424.77	Ringgold	33,943.80
Dickinson	11,909.83	Sac	14,292.43
Dubuque	15,055.00	Scott	3,002.59
Emmet	28,969.47	Shelby	18,319.40
Fayette	68,523.57	Sioux	98,630.32
Floyd	29,705.46	Story	44,955.97
Franklin	22,530.36	Tama	46,564.55
Fremont	55,718.46	Taylor	45,092.61
Greene	41,024.58	Union	39,178.46
Grundy	18,443.45	Van Buren	23,904.53
Guthrie	21,155.07	Wapello	25,873.13
Hamilton	47,244.59	Warren	30,252.18
Hancock	18,668.28	Washington	34,737.03
Hardin	35,569.90	Wayne	65,823.30
Harrison	40,841.04	Webster	47,261.91
Henry	14,510.07	Winnebago	49,512.25
Howard	38,868.40	Winneshek	28,603.93
Humboldt	23,156.46	Woodbury	72.03 .00
Ida	22,062.00	Worth	26,656.00
Iowa	81,422.90	Wright	27,159.44
Jackson	25,160.84		
Jasper	51,309.08	Total	\$ 3,536,111.12
Jefferson	24,493.33		

The following contract notes on hand taken in part payment for lands and lots, acquired from Eads' loans, sold by the State for the use of the permanent school fund.

DATE.	NAMES.	WHEN DUE.	AMOUNT.
Nov. 4, 1888	Mary E. Scott.....	Five years..	\$ 896.00
Sept. 13, 1883	L. E. Ayres.....	Ten years..	600.00
	Total.....		\$ 1,496 00

Description of real estate bid in and held by the State for the use of the school fund, on foreclosure of mortgages and judgments on Eads' loans, also the estimated value of the same.

On judgment against James M. Reid and Hugh T. Reid, in Keokuk, Iowa:

	ESTIMATED VALUE.
Block 18, lying west of a north and south line running through the center of block 31, and produced through said block 18, six and a half acres.....	\$ 200.00
Sw qr block 28, two and a half acres; w hf block 22, five acres; e hf block 27, five acres.....	405.00
Lots 13, 14, 15, and 16, block 6, Nassau's addition to Keokuk.....	40.00
Also: Lots 1, 2, 3, 4, 5, 6, 11, 12, 15, 16, 17, 18, block 8.....	
Lots 1, 2, 3, 4, 9, 10, 12, block 9.....	
Lots 5, 6, 7, 8, 15, 16, block 10.....	
Lots 5, 6, 7, 8, 9, 10, 16, 17, 18, block 11.....	
Lots 1, 2, 5, 6, 9, 10, block 12.....	
Lots 1, 2, 3, 4, 5, 8, 9, block 13.....	
Lots 5 and 6, block 14.....	
Fractional block 10, Nassau's addition to Keokuk.....	
West half block 21, Nassau's addition to Keokuk.....	500.00
On judgments, vs. Reid & Anderson, and S. J. & H. T. Reid.	
Lots 5, 6, 7, 8, block 6; lots 1 and 2, block 7; all in Nassau's addition to the city of Keokuk.....	40.00
Also lots 7, 8, 9, 10, 11, 12, block 60, lying partly in Mason's lower addition, and partly in Reid's addition to Keokuk.....	450.00
On judgments, vs. A. T. Walling:	
Undivided one-third—Commencing on se corner of sw qr, section 1, township 65, range 5; thence w on s line of said qr section to sw corner of said qr; thence n on w line of said qr, 11 chains, 42 links to stone; thence e parallel to s line of said qr section, 30 chains, 50 links, to post; thence s 10 chains, 92 links, to post; thence parallel to s line of said qr section, 9 chains, 50 links, to post; thence s 50 links to beginning; containing 35 acres, in Lee county.....	250.00

Except the following tract, sold to W. W. Belknap, in 1868, as follows:

Undivided one-third of—Beginning at a point on west bank of Mississippi river, 33 feet n of the s line of section 1; thence w about 400 feet to a point 73 feet west of the new center line of Keokuk & St. Paul Railway; thence southerly 33 feet parallel with said railway to the s line of said section; thence e about 420 feet along the s line of said section to the west bank of said river, thence up said river to place of beginning, being in the s half of section 1, township 63 north, range 5 west.....	
Also, nw qr of sw qr, and ne qr of sw qr, section 3, township 91, range 29, 80 acres, in Wright county.....	400.00
Description of real estate bid in by and still belonging to the state for school fund, on foreclosure of mortgage given by the medical department of the State University at Keokuk:	
Lots 1, 2, 5, 6, 7, 8, 9, 10, 11, and 12, block 20 in Keokuk.....	2,930.00

Total estimated value of lands and lots not yet sold and under the control of the executive council.....\$ 5,215.00

ASSETS OF PERMANENT SCHOOL FUND.

List of notes and mortgages remaining unpaid June 30, 1885.

BELONGING TO EADS LOANS.

DATE OF NOTE.	MAKER OF NOTE.	Amount unpaid.	REMARKS.
July 19, 1856	L. J. Zwart and B. Zwart	\$ 2,400.00	Judgment in Lee county, 1865; mortgaged property sold and this balance remains unpaid.
Aug. 13, 1856	W. G. Crawford and McCorckle.	643.92	Judgment in Humboldt county, 1866; mortgaged property sold, and this balance remains unpaid.
June 27, 1856	John W. Stanton and Shaw.....	200.00	Judgment in Jasper county, 1871; mortgaged property sold, and this balance remains unpaid.
July 12, 1856	George S. Hampton.	5,000.00	Suit begun in Johnson county in 1865; suit dismissed by district attorney and note returned, there being a prior lien on mortgaged property.
May 6, 1856	W. J. Gilbert and McBride.....	600.00	Judgment in Johnson county; not a lien on any real estate, "estimated entirely worthless."
Dec. 16, 1856	T. J. Cannon	6,318.87	Receipt of J. Tracy, receiver, on file, dated February 15, 1861.
	Total	\$ 15,162.79	

ASSETS OF PERMANENT SCHOOL FUND—CONTINUED.

NOTES FROM EADS'S SURETIES.

DATE OF NOTE.	MAKER OF NOTE.	Amount unpaid.	REMARKS.
June 3, 1857	Benjamin Grossman.....	\$ 750.00	Judgment 1865; mortgaged property sold, and this balance remains unpaid.
Nov. 19, 1856	R. W. Rothrock	1,185.00	Judgment 1867; mortgaged property in Iowa county sold, and this balance remains unpaid.
Nov. 20, 1856	W. H. Leach	1,765.25	Judgment 1866; mortgaged property in Jefferson county sold, and this balance remains unpaid.
Nov. 19, 1856	Leach and McFarland.....	3,000.00	Receipt of J. Tracy, receiver, on file, dated February 15, 1861.
Nov. 21, 1856	J. A. Goodrich	734.50	Judgment in Lee county, 1865; mortgaged property sold, and this balance remains unpaid.
Nov. 19, 1856	Boyles, Stampel, and Hugel	3,207.62	Receipt of J. Tracy, receiver, on file, dated February 15, 1861.
Nov. 18, 1856	B. Hugel	641.39	Judgment in Lee county, 1865; mortgaged property sold, and this balance remains unpaid.
Oct. 15, 1856	T. J. Cannon	1,000.00	Receipt of J. Tracy, receiver, on file, dated February 15, 1861.
June 17, 1856	W. H. White	65.55	Original note of \$500, given district attorney for collection, 1865; \$434.15 paid in 1869, leaving this balance.
Jan. 2, 1857	Thomas Snyder	1,500.00	Judgment in Johnson county, 1867; a prior lien on mortgaged property renders it worthless.
Jan. 8, 1856	H. F. King	76.15	Original note of \$500, given district attorney for collection, 1865; \$423.85 paid in 1868, leaving this balance.
May 8, 1856	George Andrews	1,250.00	This note on file.
Aug. 19, 1856	James D. Eads.....	5,873.50	Original note, \$20,000, given to J. Tracy, receiver, February 15, 1861; paid, 1867, \$11,411.50; in 1871, \$2,715; leaving balance.
	Total	\$ 21,049.26	

AMOUNT DUE FROM REVENUE TO SCHOOL FUND.

The revenue fund has become responsible to the school fund for the following bonds:

Bond No. 1, issued to the permanent school fund of the state under section 1, chapter 134, Laws of 1864, dated November 12, 1864, interest payable on the first days of January and July in each year, at 8 per cent, for.....	\$122,295.75
Bond No. 2, issued to permanent school fund of the state, under chapter 80, Laws of 1860, dated March 2, 1863, interest payable on the first days of January and July in each year, at 8 per cent, for.....	112,202.26
Bond No. 3, issued to the permanent school fund of the state, for losses to the school fund, under section 2, chapter 134, Laws of 1864, dated November 1, 1871, interest payable on the first days of January and July of each year, at 8 per cent, for.....	8,558.14
Bond No. 4, issued to the permanent school fund of the state, for losses to the school fund, under section 2, chapter 131, Laws of 1864, dated January 5, 1876, interest payable on the first days of January and July in each year, at 8 per cent, for....	2,379.04
Total.....	\$245,435.19

SUMMARY.

Showing the total amount of the permanent school fund, and how it was invested June 30, 1885, as shown by the books in this office, as follows:

Amount held by the several counties, as shown in Statement XII.....	\$ 3,836,111.12
Amount in state bonds drawing 8 per cent interest.....	245,435.19
Amount of contracts on hand for real estate sold.....	1,496.00
Amount in state treasury.....	400.00
	\$ 4,083,442.31

The above may be considered the entire available interest bearing school fund of the State. In addition to this there are, as described in statement XII, lots and lands bought in by the State for the use of the school fund on foreclosure of mortgages belonging to the Fads loans, and not yet resold, estimated in previous reports to be worth \$5,215; this is not available, and is not included in the foregoing summary.

STATEMENT No. XIII.

Amounts of permanent school fund transferred from counties where it could not be loaned, to others that had made application to receive it, since date of last auditor's report; also, transfers from state treasury:

DATE.	COUNTIES.	AMOUNT.
1883.		
July 9	From Delaware county to Monroe county.....	\$ 1,366.00
July 24	From Monona county to Boone county.....	1,000.00
July 24	From Scott county to Monroe county.....	3,000.00
September 8	From Clinton county to Osceola county.....	1,000.00
September 14	From Allamakee county to Madison county.....	2,500.00
September 13	From Allamakee county to Boone county.....	1,500.00
September 13	From Allamakee county to Marion county.....	2,000.00
September 21	From state treasurer to Osceola county.....	2,000.00
September 21	From state treasurer to Lucas county.....	3,297.99
1884.		
January 26	From Winneshiek county to Chickasaw county....	1,000.00
January 28	From Winneshiek county to Osceola county.....	2,000.00
January 28	From Winneshiek county to Palo Alto county....	2,000.00
January 29	From Clinton county to Dickinson county.....	1,000.00
January 30	From Winneshiek county to Wayne county.....	3,000.00
March 20	From Tama county to Palo Alto county.....	1,000.00
May 28	From state treasurer to Osceola county.....	2,143.75
September 30	From Clinton county to Montgomery county.....	1,000.00
October 14	From Winneshiek county to Dickinson county....	1,000.00
1885.		
March 6	From Clinton county to Osceola county.....	1,000.00
May 26	From Pocahontas county to Jasper county.....	1,000.00
June 18	From Winneshiek county to Dickinson county....	1,000.00
	Total.....	\$ 84,741.74

The following is a statement of the amount received into the permanent school fund from the proceeds of escheated estates during the fiscal term ended 30th of June, 1885, as shown by the books in this office:

DATE.	NAME.	COUNTY.	AMOUNT.
1883.			
July	5 M. Adelt.....	Bremer.....	\$ 30.83
December	1 Bartholomew Steele.....	Warren.....	228.00
1884.			
April	16 John Nelson.....	Scott.....	378.38
1885.			
March	21 Robert Hamilton.....	Emmet.....	171.09
		Total.....	\$ 808.30

STATEMENT No. XIV.

Of the apportionment of the interest of the permanent school fund, made by the Auditor of State, on the third day of September, A. D. 1883, as provided by sections 96, 1583, 1814, 1831, 1882, and 1883, Code of 1873, on the basis of J. L. Brown, Auditor of State.

COUNTIES.	No. of youth.	Amount of interest collected which accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for delinquency.	Excess payable to revenue.
Adair.....	4,580	\$ 950.49	\$ 950.49	\$ 950.49	\$ 824.40	\$ 126.09	126.09
Adams.....	4,533	919.22	919.22	919.22	815.94	103.28	103.28
Allamore.....	7,454	2,462.14	2,462.14	2,462.14	1,341.72	1,110.42	1,110.42
Appanoose.....	6,283	731.76	731.76	731.76	1,180.94	399.18	399.18
Audubon.....	3,636	456.45	456.45	456.45	1,582.56	90.03	90.03
Benton.....	8,792	1,185.11	1,185.11	1,185.11	1,517.22	417.45	417.45
Black Hawk.....	8,429	778.28	778.28	778.28	1,514.52	738.94	738.94
Boone.....	8,414	2,106.00	2,106.00	2,106.00	1,958.14	88.94	88.94
Bremer.....	6,823	1,485.34	1,485.34	1,485.34	1,177.02	689.65	689.65
Buchanan.....	6,539	637.37	637.37	637.37	1,514.52	88.94	88.94
Buena Vista.....	3,028	1,276.18	1,276.18	1,276.18	1,177.02	689.65	689.65
Butler.....	4,962	894.22	894.22	894.22	1,177.02	689.65	689.65
Calloun.....	2,875	1,145.34	1,145.34	1,145.34	1,177.02	689.65	689.65
Carrall.....	5,030	675.00	675.00	675.00	1,177.02	689.65	689.65
Cass.....	6,448	1,742.91	1,742.91	1,742.91	1,177.02	689.65	689.65
Cedar.....	6,371	1,232.96	1,232.96	1,232.96	1,177.02	689.65	689.65
Cerro Gordo.....	3,954	544.23	544.23	544.23	1,177.02	689.65	689.65
Cherokee.....	3,657	1,506.85	1,506.85	1,506.85	1,177.02	689.65	689.65
Chickasaw.....	6,151	710.43	710.43	710.43	1,177.02	689.65	689.65
Clarke.....	4,556	1,236.90	1,236.90	1,236.90	1,177.02	689.65	689.65

STATEMENT No. XIV.—CONTINUED.

COUNTIES.	No. of youth.	Amount of interest collected which accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Clay	1,956	\$	\$ 548.58	\$ 548.58	\$ 351.90		\$ 196.68
Clayton	10,486		1,460.45	1,460.45	1,887.48		
Clinton	12,915		1,014.35	1,014.35	2,324.70	427.03	
Crawford	4,706		2,067.93	2,067.93	817.08	1,310.35	
Dallas	7,041		1,285.91	1,285.91	1,367.38		1,220.85
Davis	4,763		762.15	762.15	867.84	95.10	18.53
Decatur	6,020		2,340.96	2,340.96	1,085.60		1,255.36
Delaware	6,275		578.44	578.44	1,129.50	551.06	
Des Moines	11,356		1,332.74	1,332.74	2,044.08	711.34	
Dickinson	817		213.87	213.87	147.06		96.81
Dubuque	18,551		761.10	761.10	3,330.18	2,578.08	
Emmet	757		877.28	877.28	136.26		741.02
Fayette	8,228		2,055.71	2,055.71	1,481.04		574.67
Floyd	5,178		891.16	891.16	932.04	40.88	
Franklin	3,902		671.42	671.42	702.36	80.94	
Fremont	6,060		1,625.36	1,625.36	1,000.80		534.56
Greene	5,218		1,035.14	1,035.14	934.24		95.90
Grundy	4,492		674.66	674.66	808.56	133.90	
Guthrie	5,918		634.65	634.65	1,065.24	430.59	
Hamilton	4,667		1,274.71	1,274.71	840.06		434.65
Hancock	1,520		555.11	555.11	273.60		281.51
Hardin	7,131		1,007.70	1,007.70	1,283.58	275.88	
Harrison	6,535		1,207.71	1,207.71	1,176.30		31.41
Henry	6,802		435.30	435.30	1,224.36	789.06	
Howard	3,255		1,430.16	1,430.16	585.90		844.26

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[A.]

Humboldt	2,170	667.49	667.49	890.60		296.89
Ia	2,035	626.50	626.50	896.30		269.50
Iowa	6,846	2,442.69	2,442.69	1,239.48		1,203.21
Jackson	8,852	984.22	984.22	1,593.36	609.14	
Jasper	9,430	1,426.63	1,426.63	1,697.40	270.77	
Jefferson	6,077	737.92	737.92	1,063.89	865.94	
Johnson	10,397	910.08	910.08	1,871.40	961.36	
Jones	8,139	1,126.16	1,126.16	1,465.02	334.86	
Keokuk	8,693	748.79	748.79	1,564.74	815.95	
Kossuth	2,526	506.85	506.85	454.64		52.17
Lee	12,418	1,000.74	1,000.74	2,235.24	1,231.50	
Linn	13,129	518.45	518.45	2,362.65	1,844.23	
Louisa	4,457	563.69	563.69	802.26	238.57	
Lucas	5,521	422.68	422.68	993.78	571.10	
Lyon	958	212.50	212.50	172.44		40.06
Madison	6,776	1,246.10	1,246.10	1,219.68		26.42
Mahaska	9,496	733.34	733.34	1,709.25	975.94	
Marion	9,708	1,296.62	1,296.62	1,747.41	540.82	
Marshall	8,321	1,047.73	1,047.73	1,497.78	450.05	
Mills	4,930	1,294.24	1,294.24	887.40		406.84
Mitchell	4,345	469.57	469.57	782.10	812.53	
Monona	3,791	1,082.76	1,082.76	682.38		400.18
Monroe	4,855	600.29	600.29	873.90	264.01	
Montgomery	5,491	1,191.69	1,191.69	989.38		203.31
Muscatine	7,394	756.15	756.15	1,330.02	574.77	
O'Brien	2,118	1,227.22	1,227.22	381.24		845.98
Osceola	1,005	767.13	767.13	180.90		586.23
Page	7,279	2,115.58	2,115.58	1,310.22		805.36
Palo Alto	1,714	561.10	561.10	308.52		252.58
Plymouth	3,912	1,331.78	1,331.78	704.10		627.62
Pocahontas	1,639	1,192.48	1,192.48	205.02		897.46
Polk	15,254	1,344.42	1,344.42	2,746.08	1,401.66	
Pottawattamie	13,895	1,973.15	1,973.15	2,484.90	511.75	
Poweshiek	7,050	1,787.75	1,787.75	1,269.00		518.75
Ringgold	5,029	915.13	915.13	905.22		9.91
Sac	3,645	428.77	428.77	656.10	227.33	
Scott	15,814	408.73	408.73	2,851.92	2,443.40	
Shelby	5,087	549.53	549.53	915.66	366.08	
Sioux	2,403	1,222.73	1,222.73	432.54		790.19

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STATEMENT NO. XIV—CONTINUED.

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COUNTIES.	No. of youth.	Amount of interest collected which accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant or revenue for deficiency.	Excess payable to revenue.
Story	6,089	\$	\$ 1,336.08	\$ 1,336.08	\$ 1,066.02	\$	\$ 240.06
Tama	7,446		1,453.84	1,453.84	1,340.28		113.56
Taylor	6,054		1,352.78	1,352.78	1,089.72		263.06
Union	5,145		1,105.65	1,105.65	926.10		179.55
Van Buren	6,050		719.96	719.96	1,089.00	369.04	
Wapello	8,353		670.82	670.82	1,503.54	832.72	
Warren	7,322		852.55	852.25	1,317.96	465.71	
Washington	7,380		1,042.12	1,042.12	1,330.02	287.90	
Wayne	6,365		1,873.34	1,873.34	1,145.70		727.64
Webster	6,709	32.25	1,132.61	1,164.86	1,207.62	42.76	
Winnebago	1,998		1,227.94	1,227.94	359.64		868.30
Winnesneik	8,582		1,507.52	1,507.52	1,544.76	87.24	
Woodbury	6,121		1,538.63	1,538.63	1,101.78		436.85
Worth	2,701		642.48	642.48	486.18		156.30
Wright	2,553		654.96	654.96	459.54		195.42
Totals	605,398	\$ 32.25	\$104,747.24	\$104,779.49	\$ 108,971.64	\$ 27,707.67	\$ 23,515.62
Interest on Eads' loans		120.01		120.01			120.01
Interest on State loans		4,072.14		4,072.14			4,072.14
Grand totals		\$ 4,224.40	\$104,747.24	\$108,971.64	\$ 108,971.64	\$ 27,707.67	\$ 27,707.67

BIENNIAL REPORT

[A 3]

1886.]

STATEMENT XV.

Of the apportionment of the interest of the permanent school fund made by the Auditor of State on the third day of March A. D. 1884, as provided by Sections 66, 1582, 1844, 1881, 1882 and 1884, of the Code of 1873, on the basis of twenty cents for each youth in the county.
J. L. BROWN, Auditor of State.

COUNTIES.	No. of youth.	Amount of interest collected which accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair	4,891	\$	\$ 997.34	\$ 997.34	\$ 978.20	\$	\$ 19.14
Adams	4,694		919.22	919.22	918.80		.42
Allamakee	7,156		2,142.23	2,142.23	1,431.20		711.03
Appanoose	6,379		731.76	731.76	1,275.80	544.04	
Andubon	3,353		673.43	673.43	670.60		2.83
Benton	8,604		1,075.11	1,075.11	1,760.80	685.69	
Black Hawk	8,168		535.38	535.38	1,633.60	1,098.22	
Boone	8,823		2,703.51	2,703.51	1,764.60		938.91
Bremer	5,247		1,443.92	1,443.92	1,049.40		394.52
Buchanan	6,265		384.57	384.57	1,253.00	868.43	
Buena Vista	2,701		1,367.11	1,367.11	540.20		826.91
Butler	5,169		804.22	804.22	1,033.80	229.58	
Calhoun	3,290		1,255.66	1,255.66	662.00		603.66
Carroll	5,286		675.00	675.00	1,067.20	382.20	
Cass	6,578		1,708.88	1,708.88	1,315.60		393.28
Cedar	6,359		1,252.96	1,252.96	1,271.80	18.84	
Cerro Gordo	4,190		535.65	535.65	838.00	302.35	
Cherokee	3,888		1,697.85	1,697.88	777.60		920.28
Chickasaw	4,942		647.28	647.28	988.40	341.12	
Clarke	4,305		1,244.25	1,244.25	861.00		383.25

AUDITOR OF STATE.

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STATEMENT No. XV—CONTINUED.

78

COUNTIES.	No. of youth.	Amount of interest collected which accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1874.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for delinquency.	Excess payable to revenue.
Chey.	2,109		657.97	657.97	421.80		236.17
Clayton.	10,200		1,263.68	1,263.68	2,041.20	777.52	
Clinton.	12,700		702.19	702.19	2,552.00	1,849.81	
Crawford.	5,015		2,475.00	2,475.00	1,003.00		1,472.00
Dallas.	7,196		1,285.91	1,285.91	1,439.20	153.29	
Davis.	6,240		746.37	746.37	1,256.00	509.63	
Decatur.	5,964		2,389.57	2,389.57	1,193.00		1,196.57
Delaware.	6,395		590.96	590.96	1,279.00	718.04	
Des Moines.	12,005		1,332.74	1,332.74	2,417.00	1,084.26	
Dickinson.	1,005		254.38	254.38	201.00		63.38
Dubuque.	18,757		440.55	440.55	3,751.40	3,310.85	
Emmet.	905		877.28	877.28	181.00		696.28
Fayette.	8,063		2,055.71	2,055.71	1,612.60		443.11
Floyd.	5,143		891.16	891.16	1,028.00	137.44	
Franklin.	4,111		683.99	683.99	822.20	138.21	
Fremont.	6,095		1,671.55	1,671.55	1,219.00		452.55
Greene.	5,587		1,035.14	1,035.14	1,117.40	82.26	
Grundy.	4,525		553.30	553.30	905.00	351.70	
Guthrie.	6,250		634.65	634.65	1,230.00	615.35	
Hamilton.	4,971		1,417.34	1,417.34	694.20		423.14
Hancock.	1,759		560.05	560.05	351.80		208.25
Hardin.	7,106		1,032.41	1,032.41	1,421.20	388.79	
Harrison.	6,558		1,221.47	1,221.47	1,311.60	90.13	
Henry.	6,957		435.30	435.30	1,291.40	856.10	
Howard.	3,086		1,207.75	1,207.75	617.20		590.55

BIENNIAL REPORT.

[A.]

Humboldt.	2,623	125.00	694.34	819.34	624.60		294.74
Ida.	2,661		662.76	662.76	532.20		130.56
Iowa.	6,884		2,412.64	2,412.60	1,376.80		1,035.89
Jackson.	8,061		790.58	790.58	1,732.20	941.02	
Jasper.	9,371		1,506.27	1,506.27	1,874.20	367.93	
Jefferson.	5,929		734.80	734.80	1,185.20	450.40	
Johnson.	10,404		792.55	792.55	2,090.80	1,298.25	
Jones.	8,145		1,177.70	1,177.70	1,629.00	451.30	
Keokuk.	8,772		718.79	718.79	1,754.40	1,035.61	
Kossuth.	3,662		773.47	773.47	612.40		161.07
Lee.	13,062		1,000.74	1,000.74	2,690.40	1,599.66	
Linn.	4,368		618.06	618.06	2,629.60	1,981.54	
Louisa.	5,600		563.69	563.69	873.00	309.91	
Lucas.	1,250		614.31	614.31	1,120.00	505.69	
Lyon.	6,261		1,346.69	1,346.69	251.80		1,094.89
Madison.	9,372		1,762.10	1,762.10	1,252.20		509.90
Madaska.	9,498		686.90	686.90	1,874.40	1,187.50	
Marion.	8,535		1,278.75	1,278.79	1,890.60	620.81	
Marshall.	5,304		1,447.73	1,447.73	1,707.00	659.27	
Mills.	4,342		1,355.07	1,355.07	1,040.80		314.27
Mitchell.	4,189		469.57	469.57	808.40	398.83	
Monona.	4,562		1,468.62	1,468.62	837.80		630.82
Monroe.	5,550		936.91	936.91	912.40		24.54
Montgomery.	7,603		1,191.69	1,191.69	1,110.00		81.69
Muscataine.	2,461		681.22	681.22	1,520.00	839.38	
O'Brien.	1,181		2,870.49	2,870.49	492.20		2,378.29
Osceola.	7,314		1,446.22	1,446.22	236.20		1,210.02
Page.	1,850		2,115.58	2,115.58	1,462.80		652.78
Palo Alto.	4,639		599.67	599.67	871.20		228.47
Plymouth.	1,872		1,850.52	1,850.52	926.00		924.52
Pocahontas.	16,511		1,515.50	1,515.50	874.40		1,141.10
Polk.	15,664		1,276.92	1,276.92	3,302.20	2,025.28	
Pottawattamie.	6,543		1,962.20	1,962.20	3,132.80	1,140.00	
Poweshiek.	5,225		1,790.00	1,790.00	1,398.00		492.00
Ringgold.	3,890		1,012.67	1,012.67	1,045.80	33.73	
Sac.	15,709		428.77	428.77	79.20		350.44
Scott.	5,575		176.62	176.62	3,153.80	2,977.18	
Shelby.	3,672		549.58	549.58	1,103.00	553.42	
Sioux.			1,900.10	1,900.10	734.40		1,225.70

[B.]

AUDITOR OF STATE.

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COUNTIES.	No. of youth.	Amount of interest collected which accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Story.....	6,102		\$ 1,336.08	\$ 1,336.08	\$1,220.40		\$ 115.68
Tama.....	7,318		1,427.54	1,427.54	1,463.60	38.06	
Taylor.....	6,236		1,352.78	1,352.78	1,217.20		105.58
Union.....	5,757		1,175.35	1,175.35	1,151.40		23.95
Van Buren.....	5,987		719.96	719.96	1,197.40	477.44	
Wapello.....	8,982		764.36	764.36	1,786.40	1,022.04	
Warren.....	7,198		852.25	852.25	1,439.60	587.35	
Washington.....	7,014		1,042.12	1,042.12	1,402.80	360.68	
Wayne.....	6,108		1,883.80	1,883.80	1,221.60		662.20
Webster.....	7,124		1,398.72	1,398.72	1,424.80	26.08	
Winnebago.....	2,006		1,444.68	1,444.68	401.20		1,043.48
Winneshek.....	8,341		1,185.70	1,185.70	1,668.20	482.50	
Woodbury.....	6,685		1,956.11	1,956.11	1,389.60		617.11
Worth.....	2,705		767.23	767.23	541.00		226.23
Wright.....	2,987		729.82	729.82	597.40		182.42
Totals.....	621,222	\$ 125.00	\$112,227.99	\$112,353.99	\$ 124,244.40	\$ 38,824.34	\$ 26,432.63
Interest on Eads loans.....		153.30		153.30			153.30
Interest on state loans.....		11,738.11		11,738.11			11,738.11
Grand totals.....		\$ 12,016.41	\$112,227.99	\$124,244.40	\$ 124,244.40	\$ 38,824.34	\$ 38,824.34

STATEMENT XVI.

Of the apportionment of the interest of the permanent school fund, made by the Auditor of State on the first day of September, A. D. 1884, as provided by sections 66, 1532, 1844, 1881, 1882, and 1884, Code of 1873, on the basis of nineteen cents for each youth in the county.

J. L. BROWN, Auditor of State.

COUNTIES.	No. of youth.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair.....	4,591	\$ 997.34	\$ 997.34	\$ 929.29		\$ 68.05
Adams.....	4,594	919.22	919.22	872.86		46.36
Allamakee.....	7,156	2,142.23	2,142.23	1,859.64		782.59
Appanoose.....	6,379	731.76	731.76	1,212.01	480.25	
Audubon.....	3,353	673.43	673.43	637.07		36.36
Benton.....	8,804	1,075.11	1,075.11	1,672.76	597.65	
Black Hawk.....	8,168	535.38	535.38	1,551.92	1,016.54	
Boone.....	8,823	2,703.51	2,703.51	1,676.37		1,027.14
Bremer.....	5,247	1,443.92	1,443.92	996.93		446.99
Buchanan.....	6,265	384.57	384.57	1,190.35	805.78	
Buena Vista.....	3,565	1,367.11	1,367.11	677.35		689.76
Butler.....	5,169	804.22	804.22	982.11	177.89	
Calhoun.....	3,290	1,255.66	1,255.66	619.40		636.26
Carroll.....	3,286	675.00	675.00	1,004.34	329.34	
Cass.....	6,578	1,708.88	1,708.88	1,249.82		459.06
Cedar.....	6,359	1,252.96	1,252.96	1,208.21		44.75
Cerro Gordo.....	4,190	535.65	535.65	796.10	260.45	
Cherokee.....	3,888	1,697.88	1,697.88	738.72		959.16
Chickasaw.....	4,942	647.28	647.28	938.98	291.70	
Clarke.....	4,305	1,244.25	1,244.25	817.95		426.30

STATEMENT No. XVI—CONTINUED.

82

COUNTIES.

	No. of youth.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Clay	2,109	\$ 687.97	\$687.97	\$ 400.71		\$ 287.26
Clayton	10,206	1,263.68	1,263.68	1,839.14	675.46	
Clinton	12,760	702.19	702.19	2,424.40	1,722.21	
Crawford	5,015	2,475.00	2,475.00	952.85		1,522.15
Dallas	7,196	1,285.91	1,285.91	1,867.24	81.33	
Davis	7,698	746.37	746.37	1,462.62	716.25	
Decatur	5,965	2,389.97	2,389.97	1,133.35		1,256.62
Delaware	6,395	560.96	560.96	1,215.05	654.09	
Des Moines	12,085	1,332.74	1,332.74	2,296.15	963.41	
Dickinson	1,005	264.38	264.38	190.95		73.43
Dubouque	18,737	440.55	440.55	3,563.83	3,123.28	
Emmet	905	877.28	877.28	171.95		705.33
Fayette	8,063	2,055.71	2,055.71	1,531.97		523.74
Floyd	5,143	891.16	891.16	977.17	86.01	
Franklin	4,111	683.99	683.99	781.09	97.10	
Fremont	6,095	1,671.55	1,671.55	1,158.05		513.50
Greene	5,597	1,035.14	1,035.14	1,061.53	26.39	
Grundy	4,525	553.30	553.30	859.75	306.45	
Guthrie	6,250	694.65	694.65	1,187.50	552.85	
Hamilton	4,971	1,417.34	1,417.34	944.49		472.85
Hancock	1,759	560.05	560.05	334.21		225.84
Hardin	7,106	1,032.41	1,032.41	1,850.14	817.73	
Harrison	6,558	1,221.47	1,221.47	1,246.02	24.55	
Henry	6,957	435.30	435.30	1,321.83	886.53	
Howard	3,086	1,207.75	1,207.75	596.34		621.41

AUDITOR OF STATE.

[A 3]

Humboldt	3,623	694.34	694.34	493.37		195.97
Ida	2,661	662.76	662.76	505.59		157.17
Iowa	6,884	2,442.69	2,442.69	1,307.96		1,134.73
Jackson	3,661	790.58	790.58	1,645.69	855.01	
Jasper	9,371	1,506.27	1,506.27	1,780.49	274.22	
Jefferson	5,926	754.80	754.80	1,125.94	391.14	
Johnson	10,454	792.65	792.65	1,986.26	1,193.71	
Jones	8,146	1,177.70	1,177.70	1,547.55	369.85	
Keokuk	5,772	743.79	743.79	1,696.68	917.89	
Kossuth	3,062	773.47	773.47	581.78		191.69
Lee	13,002	1,000.74	1,000.74	2,470.38	1,469.64	
Linn	13,148	648.06	648.06	2,498.12	1,850.06	
Louisa	4,368	563.69	563.69	829.92	266.23	
Lucas	5,600	614.31	614.31	1,064.00	449.69	
Lyon	1,259	1,346.69	1,346.69	239.21		1,107.48
Madison	6,261	1,762.10	1,762.10	1,189.59		572.51
Mahaska	9,372	686.90	686.90	1,780.68	1,093.78	
Marion	9,498	1,278.79	1,278.79	1,804.62	525.83	
Marshall	8,585	1,047.73	1,047.73	1,621.65	573.92	
Mills	5,294	1,355.07	1,355.07	988.76		366.31
Mitchell	4,343	469.37	469.37	824.96		372.71
Monona	4,189	1,468.62	1,468.62	795.91	355.41	
Monroe	4,562	936.94	936.94	896.78		70.16
Montgomery	5,550	1,191.69	1,191.69	1,054.50		137.19
Muscatine	7,803	681.22	681.22	1,444.57	763.35	
O'Brien	2,461	2,870.49	2,870.49	467.59		2,402.90
Osceola	1,181	1,446.22	1,446.22	224.39		1,221.83
Page	7,314	2,115.58	2,115.58	1,389.66		725.92
Palo Alto	1,850	599.67	599.67	852.64		247.03
Plymouth	4,630	1,850.52	1,850.52	579.70		970.82
Pocahontas	1,872	1,515.50	1,515.50	855.68		1,159.82
Folk	16,511	1,276.92	1,276.92	3,137.09	1,960.17	
Pottawattamie	15,064	1,962.20	1,962.20	2,976.16		985.96
Poweshiek	6,843	1,799.00	1,799.00	1,300.17		498.83
Ringgold	6,229	1,012.07	1,012.07	993.51		18.56
Sac	3,896	428.77	428.77	740.24	311.47	
Scott	15,769	176.62	176.62	2,996.11	2,819.49	
Shelby	5,515	549.58	549.58	1,047.85	498.27	
Sioux	3,672	1,960.10	1,960.10	697.68		1,262.42

[B 5]

AUDITOR OF STATE.

83

STATEMENT No. XVI—CONTINUED.

84

BIENNIAL REPORT.

[A.]

COUNTIES.	No. of youth.	Interest due as per section 1882, Code 1883.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Story	6,102	\$ 1,336.08	\$ 1,336.08	1,169.38		176.70
Tama	7,318	1,427.54	1,427.54	1,390.42		37.12
Taylor	6,236	1,352.78	1,352.78	1,184.84		167.94
Union	5,767	1,175.35	1,175.35	1,093.83		81.52
Van Buren	5,987	719.96	719.96	1,137.53	417.57	
Wapello	8,932	764.36	764.36	1,697.08	932.72	
Warren	7,198	852.25	852.25	1,367.62	515.37	
Washington	7,014	1,042.12	1,042.12	1,332.66	290.54	
Wayne	6,108	1,883.80	1,883.80	1,160.52		723.28
Webster	7,124	1,398.72	1,398.72	1,353.56		45.16
Winnebago	2,006	1,444.68	1,444.68	381.14		1,063.54
Winneshiek	8,341	1,185.70	1,185.70	1,584.79	399.09	
Woodbury	6,695	1,956.11	1,956.11	1,272.05		684.06
Worth	2,705	767.23	767.23	513.95		253.28
Wright	2,987	729.82	729.82	567.53		162.29
Total	623,504	\$112,227.99	\$112,227.99	\$ 118,465.76	\$ 34,571.62	\$ 28,338.85
Interest on Eads' loans		3.50	3.50			3.50
Interest on State loans		6,234.27	6,234.27			6,234.27
Grand totals		\$118,465.76	\$118,465.76	\$ 118,465.76	\$ 34,571.62	\$ 34,571.62

[B.]

STATEMENT XVII.

Of the apportionment of the interest of the permanent school fund, made by the Auditor of State, on the second day of March, A. D. 1885, as provided by sections 66, 1532, 1844, 1881, 1882, and 1884, Code of 1873, on the basis of twenty cents for each youth in the county.
J. L. BROWN, Auditor of State.

COUNTIES.	No. of youth.	Interest due and to be apportioned as per section 1882, Code of 1873.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair	4,831	\$ 997.34	\$ 966.20		\$ 31.14
Adams	4,628	919.22	925.60	6.38	
Allamakee	7,211	1,950.44	1,442.20		508.24
Appanoose	6,280	731.76	1,252.00	520.24	
Audubon	3,471	690.53	694.20	3.67	
Benton	8,491	1,076.41	1,698.20	621.79	
Black Hawk	8,229	536.53	1,657.80	1,121.27	
Boone	8,790	2,778.41	1,752.00		1,026.41
Bremer	4,962	1,428.13	992.40		435.73
Buchanan	6,250	884.57	1,250.00	865.43	
Buena Vista	3,929	1,433.78	785.80		647.98
Butler	5,129	804.22	1,025.80	221.58	
Calhoun	3,457	1,453.74	691.40		762.34
Carroll	5,392	675.00	1,078.40	403.40	
Cass	6,748	1,708.88	1,349.60		359.28
Cedar	6,373	1,252.96	1,274.60	21.64	
Cerro Gordo	4,392	595.65	878.40	342.75	
Cherokee	4,863	1,935.63	872.60		1,063.03
Chickasaw	5,209	663.89	1,041.80	378.41	
Clarke	4,412	1,244.25	882.40		361.85

AUDITOR OF STATE.

85

STATEMENT No. XVII—CONTINUED.

86

AUDITOR OF STATE.

[A2]

1885.]

AUDITOR OF STATE.

COUNTIES.	No. of youth.	Interest due and to be appor- tioned after section 1822, Code of 1873.	Amount of inter- est apportioned.	Warrant on rev- enue for defi- ciency.	Excess payable to revenue.
	2,262	\$ 876.73	\$ 452.40		\$ 424.33
	10,235	1,263.68	2,047.00	783.32	73.56
	13,255	622.14	2,651.00	2,028.86	1,084.29
	5,461	2,499.66	1,092.20		1,407.46
	7,890	1,285.91	1,478.00	192.09	
	5,865	746.37	1,173.00	426.63	
	5,841	2,402.16	1,168.20		1,233.96
	5,960	540.66	1,192.00	651.34	
	12,285	1,332.74	2,457.00	1,124.26	
	1,075	301.32	215.00		86.32
	18,767	473.85	3,753.40	3,279.55	
	1,001	877.28	200.20		677.08
	8,072	2,055.71	1,614.40		441.31
	5,314	891.16	1,062.80	171.64	
	4,151	675.61	830.20	154.69	
	5,983	1,671.55	1,196.60		474.95
	5,822	1,153.57	1,164.40	10.83	
	4,888	553.30	877.60	324.30	
	6,010	634.65	1,202.00	567.35	
	4,994	1,417.34	998.80		418.54
	1,869	560.05	373.80		186.25
	7,120	1,066.82	1,424.00	357.18	
	7,074	1,225.23	1,414.80	189.57	
	6,765	435.30	1,353.00	917.70	
	3,094	1,175.65	618.80		556.85

	2,602	694.69	520.40		174.29
	2,922	662.76	584.40		73.56
	6,792	2,442.69	1,358.40		1,084.29
	8,479	754.83	1,695.80	940.97	
	9,288	1,506.27	1,657.60	351.33	
	5,728	734.80	1,145.60	410.80	
	10,498	792.55	2,099.80	1,307.25	
	7,683	1,177.70	1,536.60	858.90	
	8,802	748.79	1,760.40	1,011.61	
	3,119	831.75	627.90		203.85
	12,776	1,000.74	2,555.20	1,554.46	
	13,384	645.06	2,676.80	2,028.74	
	4,295	563.69	859.00	295.31	
	5,465	672.62	1,093.00	421.38	
	1,149	1,020.76	229.80		790.96
	6,089	1,860.94	1,217.80		643.14
	9,391	688.90	1,678.20	1,191.30	
	8,830	1,320.87	1,766.00	445.13	
	8,428	1,047.73	1,685.60	637.87	
	5,103	1,355.07	1,020.60		334.47
	4,478	492.07	895.60	403.53	
	4,444	1,007.13	888.80		718.33
	4,511	1,068.36	902.20		166.16
	5,574	1,199.25	1,114.80		84.45
	7,458	656.15	1,491.60	835.45	
	2,726	2,494.38	545.20		1,949.18
	1,418	1,642.14	283.60		1,358.54
	7,418	2,115.58	1,483.60		631.98
	2,330	678.58	466.00		212.58
	5,118	2,863.82	1,023.60		1,340.22
	2,082	1,566.26	416.40		1,149.86
	17,574	1,336.92	3,514.80	2,177.88	
	16,159	2,071.33	3,231.80	1,160.47	
	6,623	1,799.00	1,824.60		474.40
	4,917	1,015.31	983.40		31.91

STATEMENT No. XVII—CONTINUED.

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BIENNIAL REPORT.

[A 3

[1885.]

ATTORNEY OF STATE.

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COUNTIES.	No. of youth.	Interest due and to be apportioned as per section 1882, Code 1874.	Amount of interest to be apportioned.	Warrant on revenue for delinquency.	Excess payable to revenue.
Story.....	6,125	\$ 1,344.88	1,225.00		
Tama.....	7,271	1,404.03	1,454.20		\$ 119.88
Taylor.....	5,945	1,352.78	1,189.00	50.17	
Union.....	5,517	1,175.35	1,103.40		163.78
Van Buren.....	5,744	719.96	1,148.80	428.84	
Wapello.....	8,786	776.19	1,757.20	981.01	71.95
Warren.....	6,944	871.58	1,388.80	517.22	
Washington.....	6,741	1,042.12	1,348.20	306.08	
Wayne.....	6,047	1,967.30	1,209.40		757.90
Webster.....	7,144	1,416.84	1,428.80		
Winnebago.....	2,116	1,485.37	423.00	11.96	
Winneshiek.....	8,398	930.44	1,679.60		1,062.37
Woodbury.....	7,735	2,076.79	1,547.00	749.16	
Worth.....	2,945	769.68	589.00		529.79
Wright.....	3,190	766.60	638.00		120.68
Total.....	626,199	\$ 114,312.86	\$ 125,239.80	\$ 38,286.26	\$ 27,358.82
Interest on Eads loans.....		79.00			79.00
Interest on State loans.....		10,848.44			10,848.44
Grand totals.....		\$ 125,239.80	\$ 125,239.80	\$ 38,286.26	\$ 38,286.26

STATEMENT No. XVIII.

Of the number of cattle, horses, mules, sheep, and swine, and the total value and average value thereof, as assessed by the several counties for the year 1884.

COUNTIES.	CATTLE.			HORSES.			MULES.			SHEEP.			SWINE.		
	Number.	Value.	Average value.	Number.	Value.	Average value.	Number.	Value.	Average value.	Number.	Value.	Average value.	Number.	Value.	Average value.
Adair.....	32,827	\$ 206,631	6.30	8,000	\$ 223,834	27.84	583	\$ 17,545	29.89	3,280	\$ 3,288	1.00	17,984	\$ 34,435	1.91
Adams.....	17,173	154,694	9.01	6,955	122,451	17.63	502	14,994	29.87	3,052	3,052	1.00	18,330	26,510	1.45
Allamakee.....	19,855	164,776	8.30	7,569	188,238	24.87	119	2,972	25.81	4,677	3,307	.72	14,560	19,172	1.32
Appanoose.....	20,016	269,405	13.44	6,816	271,783	39.87	443	18,330	41.38	5,346	6,675	1.23	5,546	18,519	3.34
Audubon.....	9,991	150,315	15.05	5,982	222,951	37.46	586	27,267	46.53	1,882	3,469	1.84	14,346	35,011	2.44
Benton.....	32,896	502,904	15.29	12,849	510,128	39.67	369	15,665	42.45	2,255	3,296	1.45	35,462	76,459	2.16
Black Hawk.....	30,467	367,700	10.69	10,653	354,027	33.23	211	7,572	36.06	2,578	3,117	1.21	33,063	76,942	2.31
Boone.....	26,058	323,170	12.40	8,873	308,441	34.94	617	20,867	33.67	1,155	1,610	1.39	21,225	38,835	1.83
Bremer.....	22,783	208,380	9.15	7,954	169,416	21.29	79	1,760	22.28	680	985	1.01	20,608	22,199	1.08
Buchanan.....	30,121	362,826	12.04	9,225	288,194	31.24	188	6,069	35.47	1,288	2,244	1.07	18,535	46,869	2.53
Buena Vista.....	12,394	117,724	9.10	5,754	96,007	16.65	263	5,807	22.08	2,422	1,209	.49	13,497	16,833	1.25
Butler.....	24,992	228,335	9.13	8,523	250,742	29.42	157	4,500	29.23	2,266	2,266	1.00	21,104	50,548	2.40
Calhoun.....	14,422	137,535	9.52	5,402	140,242	25.96	265	9,042	34.12	1,367	1,367	1.00	9,830	11,274	1.15
Carroll.....	15,793	128,222	8.12	8,601	133,036	16.62	463	5,985	20.66	704	277	.55	26,513	16,757	.63
Cass.....	21,504	277,925	12.92	9,073	234,006	25.79	906	27,692	30.56	2,546	3,425	1.34	30,302	67,638	2.21
Cedar.....	32,591	283,316	8.69	11,747	280,624	23.80	736	21,263	28.80	4,318	4,690	1.06	45,072	77,491	1.72
Cerro Gordo.....	16,436	121,120	7.37	5,798	102,233	16.26	124	3,815	30.77	2,881	2,876	1.00	11,676	12,830	1.10
Cherokee.....	14,394	123,502	8.59	6,647	193,941	29.18	375	10,551	28.14	3,339	3,339	1.00	23,240	29,369	1.26
Clarke.....	20,266	187,379	9.26	6,978	183,706	26.33	112	2,908	25.96	1,830	1,827	1.00	8,565	16,818	1.97
Clarkson.....	15,727	217,106	13.80	5,989	238,670	39.85	340	14,869	43.73	963	1,050	1.09	7,515	24,167	3.22
Clay.....	9,492	79,324	8.34	3,476	81,401	23.42	213	5,613	26.35	883	1,667	1.91	8,196	10,966	1.33
Clayton.....	28,528	255,466	8.95	10,269	308,320	29.73	348	11,631	33.42	6,021	7,680	1.27	21,421	41,377	1.96
Clinton.....	39,987	327,654	8.19	13,133	401,281	30.56	303	9,730	32.11	2,668	2,670	1.00	46,184	70,441	1.53
Crawford.....	21,171	195,293	9.22	8,523	233,151	27.35	600	22,629	37.72	5,914	4,982	.84	30,790	34,504	1.11
Dallas.....	24,167	323,735	13.41	9,775	359,995	35.81	762	32,982	43.28	1,431	1,570	1.09	23,191	55,794	2.41
Davis.....	18,351	237,271	12.93	7,593	242,647	31.96	384	13,911	36.23	15,013	22,044	1.47	6,391	21,564	3.36
Decatur.....	19,621	204,972	10.45	7,551	226,721	30.20	466	16,985	36.28	9,449	10,519	1.11	8,596	20,497	2.36
Delaware.....	26,676	288,674	9.41	8,991	269,262	29.95	314	7,962	27.34	2,380	3,666	1.56	19,062	42,699	2.24
Des Moines.....	18,246	220,803	12.13	8,030	280,922	34.98	529	23,364	44.17	5,400	7,217	1.33	10,500	27,073	2.58
Dickinson.....	3,317	31,344	9.45	1,472	50,299	34.17	58	2,375	40.95	1,008	1,426	1.42	669	1,263	2.04
Dubuque.....	30,182	245,060	8.12	10,340	226,323	21.89	339	8,647	25.51	6,168	6,244	1.01	28,254	33,590	1.12

STATEMENT No. XVIII—CONTINUED.

COUNTY.	CATTLE.				HORSES.				MULERS.				SHEEP.				SWINE.			
	Number.	Value.	Average Value.	Number.	Value.	Average Value.	Number.	Value.	Average Value.	Number.	Value.	Average Value.	Number.	Value.	Average Value.	Number.	Value.	Average Value.	Number.	
Benet.....	4,391	\$ 31,787	7.24	1,262	\$ 32,444	25.72	231	\$ 28,450	122.33	231	\$ 6,805	29.46	1,329	\$ 1,854	1.40	15,005	\$ 831.93	55.46	15,005	
Floyd.....	22,445	202,241	9.01	11,443	310,347	27.11	1,294	165,183	127.65	1,294	4,571	3.51	4,105	3,114	0.76	18,561	32,881	17.73	18,561	
Franklin.....	18,897	175,721	9.31	7,924	230,346	29.15	1,294	165,183	127.65	1,294	4,571	3.51	4,105	3,114	0.76	18,561	32,881	17.73	18,561	
Fremont.....	15,801	158,010	10.00	5,268	158,010	10.00	5,268	158,010	10.00	5,268	158,010	10.00	5,268	158,010	10.00	5,268	158,010	10.00	5,268	
Greene.....	12,901	129,010	10.00	4,300	43,000	10.00	4,300	43,000	10.00	4,300	43,000	10.00	4,300	43,000	10.00	4,300	43,000	10.00	4,300	
Greene.....	24,510	245,100	10.00	8,170	81,700	10.00	8,170	81,700	10.00	8,170	81,700	10.00	8,170	81,700	10.00	8,170	81,700	10.00	8,170	
Guibree.....	22,959	229,590	10.00	7,653	76,530	10.00	7,653	76,530	10.00	7,653	76,530	10.00	7,653	76,530	10.00	7,653	76,530	10.00	7,653	
Hamilton.....	6,370	63,700	10.00	2,123	21,230	10.00	2,123	21,230	10.00	2,123	21,230	10.00	2,123	21,230	10.00	2,123	21,230	10.00	2,123	
Hancock.....	30,908	309,080	10.00	10,303	103,030	10.00	10,303	103,030	10.00	10,303	103,030	10.00	10,303	103,030	10.00	10,303	103,030	10.00	10,303	
Hardin.....	19,174	191,740	10.00	6,391	63,910	10.00	6,391	63,910	10.00	6,391	63,910	10.00	6,391	63,910	10.00	6,391	63,910	10.00	6,391	
Harrison.....	12,659	126,590	10.00	4,219	42,190	10.00	4,219	42,190	10.00	4,219	42,190	10.00	4,219	42,190	10.00	4,219	42,190	10.00	4,219	
Harrison.....	11,394	113,940	10.00	3,798	37,980	10.00	3,798	37,980	10.00	3,798	37,980	10.00	3,798	37,980	10.00	3,798	37,980	10.00	3,798	
Humboldt.....	26,796	267,960	10.00	8,932	89,320	10.00	8,932	89,320	10.00	8,932	89,320	10.00	8,932	89,320	10.00	8,932	89,320	10.00	8,932	
Iowa.....	20,981	209,810	10.00	6,994	69,940	10.00	6,994	69,940	10.00	6,994	69,940	10.00	6,994	69,940	10.00	6,994	69,940	10.00	6,994	
Jackson.....	18,077	180,770	10.00	5,992	59,920	10.00	5,992	59,920	10.00	5,992	59,920	10.00	5,992	59,920	10.00	5,992	59,920	10.00	5,992	
Jefferson.....	30,728	307,280	10.00	10,243	102,430	10.00	10,243	102,430	10.00	10,243	102,430	10.00	10,243	102,430	10.00	10,243	102,430	10.00	10,243	
Jones.....	25,413	254,130	10.00	8,471	84,710	10.00	8,471	84,710	10.00	8,471	84,710	10.00	8,471	84,710	10.00	8,471	84,710	10.00	8,471	
Keeok.....	18,428	184,280	10.00	6,143	61,430	10.00	6,143	61,430	10.00	6,143	61,430	10.00	6,143	61,430	10.00	6,143	61,430	10.00	6,143	
Kossuth.....	15,725	157,250	10.00	5,242	52,420	10.00	5,242	52,420	10.00	5,242	52,420	10.00	5,242	52,420	10.00	5,242	52,420	10.00	5,242	
Lamar.....	15,781	157,810	10.00	5,257	52,570	10.00	5,257	52,570	10.00	5,257	52,570	10.00	5,257	52,570	10.00	5,257	52,570	10.00	5,257	
Linn.....	24,168	241,680	10.00	8,056	80,560	10.00	8,056	80,560	10.00	8,056	80,560	10.00	8,056	80,560	10.00	8,056	80,560	10.00	8,056	
Louis.....	24,411	244,110	10.00	8,137	81,370	10.00	8,137	81,370	10.00	8,137	81,370	10.00	8,137	81,370	10.00	8,137	81,370	10.00	8,137	
Lyon.....	21,690	216,900	10.00	7,230	72,300	10.00	7,230	72,300	10.00	7,230	72,300	10.00	7,230	72,300	10.00	7,230	72,300	10.00	7,230	
Madison.....	14,472	144,720	10.00	4,824	48,240	10.00	4,824	48,240	10.00	4,824	48,240	10.00	4,824	48,240	10.00	4,824	48,240	10.00	4,824	
Marion.....	22,575	225,750	10.00	7,525	75,250	10.00	7,525	75,250	10.00	7,525	75,250	10.00	7,525	75,250	10.00	7,525	75,250	10.00	7,525	
Marshall.....	17,528	175,280	10.00	5,843	58,430	10.00	5,843	58,430	10.00	5,843	58,430	10.00	5,843	58,430	10.00	5,843	58,430	10.00	5,843	
Mills.....	2,000,361	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	
Mitchell.....	2,000,361	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	
Monona.....	2,000,361	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	
Monroe.....	2,000,361	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	\$21,536,355	\$10.41	777,153	
Montgomery.....	19,323	251,607	12.51	7,729	279,323	36.13	750	20,380	49.91	3,471	3,955	1.05	3,955	1.05	25,647	68,104	2.41	68,104		
Muscatine.....	30,317	303,170	10.00	10,106	303,170	10.00	10,106	303,170	10.00	10,106	303,170	10.00	10,106	303,170	10.00	10,106	303,170	10.00	10,106	
O'Brien.....	8,783	35,915	4.09	3,023	39,362	12.99	1,294	165,183	127.65	1,294	4,571	3.51	4,105	3,114	0.76	18,561	32,881	17.73	18,561	
Oswego.....	17,431	174,310	10.00	5,810	174,310	10.00	5,810	174,310	10.00	5,810	174,310	10.00	5,810	174,310	10.00	5,810	174,310	10.00	5,810	
Page.....	16,010	160,100	10.00	5,337	160,100	10.00	5,337	160,100	10.00	5,337	160,100	10.00	5,337	160,100	10.00	5,337	160,100	10.00	5,337	
Plymouth.....	10,680	89,862	8.45	3,005	545,920	47.43	830	46,374	53.27	1,949	2,954	1.52	2,954	1.52	22,961	55,027	2.40	55,027		
Pocahontas.....	25,813	305,942	11.85	11,483	479,719	29.53	1,572	54,085	34.78	3,232	4,328	1.49	4,328	1.49	45,135	80,702	1.79	80,702		
Pottawattamie.....	42,679	427,423	10.00	14,245	427,423	10.00	14,245	427,423	10.00	14,245	427,423	10.00	14,245	427,423	10.00	14,245	427,423	10.00	14,245	
Pottawattamie.....	17,544	175,440	10.00	5,848	175,440	10.00	5,848	175,440	10.00	5,848	175,440	10.00	5,848	175,440	10.00	5,848	175,440	10.00	5,848	
Ringgold.....	17,528	175,280	10.00	5,843	175,280	10.00	5,843	175,280	10.00	5,843	175,280	10.00	5,843	175,280	10.00	5,843	175,280	10.00	5,843	
Scott.....	23,456	234,560	10.00	7,819	234,560	10.00	7,819	234,560	10.00	7,819	234,560	10.00	7,819	234,560	10.00	7,819	234,560	10.00	7,819	
Shelby.....	21,506	215,060	10.00	7,169	215,060	10.00	7,169	215,060	10.00	7,169	215,060	10.00	7,169	215,060	10.00	7,169	215,060	10.00	7,169	
Sioux.....	10,571	85,458	8.06	2,853	323,057	32.89	760	26,744	37.72	1,168	1,564	1.24	1,564	1.24	13,166	25,000	1.93	25,000		
Story.....	22,042	220,420	10.00	7,347	220,420	10.00	7,347	220,420	10.00	7,347	220,420	10.00	7,347	220,420	10.00	7,347	220,420	10.00	7,347	
Taylor.....	20,832	208,320	10.00	6,944	208,320	10.00	6,944	208,320	10.00	6,944	208,320	10.00	6,944	208,320	10.00	6,944	208,320	10.00	6,944	
Union.....	17,115	171,150	10.00	5,705	171,150	10.00	5,705	171,150	10.00	5,705	171,150	10.00	5,705	171,150	10.00	5,705	171,150	10.00	5,705	
Van Buren.....	19,105	316,063	16.54	10,303	316,063	16.54	10,303	316,063	16.54	10,303	316,063	16.54	10,303	316,063	16.54	10,303	316,063	16.54	10,303	
Wapello.....	13,946	139,460	10.00	4,649	139,460	10.00	4,649	139,460	10.00	4,649	139,460	10.00	4,649	139,460	10.00	4,649	139,460	10.00	4,649	
Warren.....	22,959	229,590	10.00	7,653	229,590	10.00	7,653	229,590	10.00	7,653	229,590	10.00	7,653	229,590	10.00	7,653	229,590	10.00	7,653	
Washington.....	19,097	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	
Wayne.....	22,959	229,590	10.00	7,653	229,590	10.00	7,653	229,590	10.00	7,653	229,590	10.00	7,653	229,590	10.00	7,653	229,590	10.00	7,653	
Winnebago.....	19,097	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	
Winnebago.....	19,097	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	
Winnebago.....	19,097	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	
Winnebago.....	19,097	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	
Winnebago.....	19,097	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	
Winnebago.....	19,097	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970	10.00	6,366	190,970			

Montgomery	19,329	\$74,597	14.31	7,728	\$29,390	49.91	789	\$8,360	10.59	789	\$8,360	10.59	3,471	\$3,471	1.00	3,471	\$3,471	1.00	3,471
Muscatine	20,317	203,170	10.00	6,772	317,526	36.13	759	15,116	37.77	759	15,116	37.77	2,821	3,230	1.00	2,821	3,230	1.00	2,821
O'Brien	3,783	35,915	6.69	3,623	39,396	10.67	120	8,065	11.35	4,050	1,339	329	7,414	1,811	2.41	1,339	329	7.41	1,811
Oceola	20,178	324,481	8.59	2,117	70,012	23.81	273	3,293	36.31	8,586	2,430	74	2,612	2,612	1.00	2,430	74	2,612	2,612
Palo Alto	17,133	18,568	10.86	10,665	471,583	44.22	1,186	63,734	53.75	4,279	1,003	422	4,434	4,434	1.00	1,003	422	4,434	4,434
Pocahontas	10,890	32,693	6.06	2,933	51,971	17.90	148	2,662	17.99	1,003	422	4,434	4,434	1.00	422	4,434	1.00	4,434	
Polk	25,813	89,922	8.13	3,065	75,723	24.88	180	4,718	36.05	1,949	875	118	4,319	4,319	1.00	875	118	4,319	4,319
Pottawattamie	42,679	50,942	14.13	11,433	545,820	47.53	830	46,574	55.37	1,949	2,964	1,92	22,961	22,961	1.00	1,949	2,964	22,961	22,961
Poweshiek	27,844	327,253	11.39	10,342	479,279	29.53	1,572	64,005	48.74	3,322	4,328	1,49	45,135	45,135	1.00	4,328	1,49	45,135	45,135
Ringgold	18,656	234,114	13.69	7,498	326,671	34.49	570	24,110	42.33	2,411	3,670	1,07	11,005	11,005	1.00	3,670	1,07	11,005	11,005
Scott	23,456	331,732	9.88	10,922	338,521	32.05	811	32,292	33.84	2,100	1,640	74	38,451	38,451	1.00	1,640	74	38,451	38,451
Shelby	21,506	219,888	10.23	9,590	313,057	32.59	769	26,744	37.72	1,168	1,564	134	31,695	31,695	1.00	1,564	134	31,695	31,695
Sioux	8,458	8,458	8.36	5,353	123,357	22.92	295	6,091	25.94	1,318	1,318	67	14,195	14,195	1.00	1,318	67	14,195	14,195
Story	23,042	229,015	9.94	8,183	326,840	40.01	438	16,539	37.74	2,096	2,096	98	22,250	22,250	1.00	2,096	98	22,250	22,250
Tama	31,832	325,927	12.71	11,694	391,156	39.73	454	32,255	35.26	2,681	2,681	108	39,006	39,006	1.00	2,681	108	39,006	39,006
Taylor	19,332	229,721	12.41	6,246	192,584	31.95	430	15,990	37.16	1,358	1,634	123	11,725	11,725	1.00	1,634	123	11,725	11,725
Van Buren	19,105	316,653	17.07	7,615	301,577	39.61	435	15,990	37.16	1,358	29,671	1,49	11,410	11,410	1.00	1,358	29,671	11,410	11,410
Wapello	21,325	213,253	13.38	7,553	274,804	38.38	498	22,122	44.42	2,021	13,368	125	10,003	10,003	1.00	2,021	125	10,003	10,003
Warren	23,446	13,115	9.297	31,253	33,669	40.60	15	11,410	40.02	2,096	2,675	97	17,691	17,691	1.00	2,675	97	17,691	17,691
Washington	24,989	327,315	13.51	10,770	327,315	29.17	607	26,737	44.93	1,493	6,746	1,04	30,612	30,612	1.00	1,493	1,04	30,612	30,612
Wayne	27,387	27,387	11.81	9,770	303,366	25.69	559	15,720	38.13	1,226	923	73	15,872	15,872	1.00	923	73	15,872	15,872
Winnebago	24,466	236,061	8.05	7,914	63,321	30.10	70	2,452	35.03	974	1,004	2,828	2,856	1.00	2,828	1,004	2,856	2,856	
Winnebago	26,321	161,326	6.17	10,447	283,460	27.13	81	2,032	25.08	4,121	4,266	1,04	22,695	22,695	1.00	4,121	1,04	22,695	22,695
Winnebago	26,321	283,359	10.01	8,590	393,928	37.68	683	24,007	42.64	5,991	5,611	1,42	18,425	18,425	1.00	5,991	1,42	18,425	18,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.05	205	6,726	27.49	1,214	1,177	37	9,425	9,425	1.00	1,177	37	9,425	9,425
Winnebago	26,321	26,321	7.49	10,447	104,122	23.0													

STATEMENT NO. XIX—CONTINUED.

COUNTIES.	CATTLE.			HORSES.			MULES.			SHEEP.			SWINE.		
	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.
Scott	24,400	283,677	10.57	10,829	\$350,794	\$32.39	787	\$90,170	\$98.32	1,639	\$1,600	.94	46,003	\$2,690	1.34
Shelby	12,400	150,369	9.13	9,062	315,046	32.61	700	26,132	37.33	1,245	1,245	1.27	38,754	69,323	3.30
Stout	12,400	217,230	9.39	6,197	217,400	32.61	345	12,688	36.77	3,098	2,114	.68	21,740	18,659	.86
Tama	23,278	217,230	9.39	11,200	277,819	32.22	457	15,024	35.76	2,114	1,744	.82	31,740	53,832	1.67
Union	33,105	434,734	13.11	9,300	338,555	34.67	903	33,431	38.69	1,866	2,043	1.10	49,864	106,739	2.14
Van Buren	21,276	292,603	13.10	9,300	338,555	34.67	903	33,431	38.69	1,866	2,043	1.10	49,864	106,739	2.14
Wapello	19,228	205,845	10.71	6,466	203,425	31.46	365	16,329	45.21	2,114	1,744	.82	31,740	53,832	1.67
Washington	21,276	292,603	13.10	9,300	338,555	34.67	903	33,431	38.69	1,866	2,043	1.10	49,864	106,739	2.14
Wayne	19,228	205,845	10.71	6,466	203,425	31.46	365	16,329	45.21	2,114	1,744	.82	31,740	53,832	1.67
Warren	21,276	292,603	13.10	9,300	338,555	34.67	903	33,431	38.69	1,866	2,043	1.10	49,864	106,739	2.14
Winnebago	21,276	292,603	13.10	9,300	338,555	34.67	903	33,431	38.69	1,866	2,043	1.10	49,864	106,739	2.14
Winneke	21,276	292,603	13.10	9,300	338,555	34.67	903	33,431	38.69	1,866	2,043	1.10	49,864	106,739	2.14
Woodbury	27,420	388,187	12.36	9,173	364,024	39.52	607	27,523	45.34	3,353	2,482	.73	39,203	30,353	1.66
Worth	12,202	88,187	7.29	5,637	111,571	25.30	214	6,070	27.43	839	1,822	.22	14,019	18,157	1.53
Wright	15,024	114,530	7.39	5,637	111,571	25.30	214	6,070	27.43	839	1,822	.22	14,019	18,157	1.53
Total	2,210,574	24,199,381	10.97	797,132	25,157,209	31.56	42,633	1,530,792	36.07	355,919	385,871	1.08	2,475,381	4,740,548	1.91

STATEMENT, No. XX.

Showing the number of live stock, and the assessed value of the same, for a period of nineteen years.

YEAR.	CATTLE.		HORSES.		MULES.		SHEEP.		SWINE.	
	No. of cattle.	Value of cattle.	No. of horses.	Value of horses.	No. of mules.	Value of mules.	No. of sheep.	Value of sheep.	No. of swine over six months.	Value of swine.
1867	686,109	\$8,628,941	313,203	\$16,532,325	17,367	\$1,125,410	1,354,098	\$2,084,476	776,412	\$1,483,345
1868	721,124	8,769,897	373,026	17,331,004	21,241	1,206,990	1,258,691	1,264,783	632,682	1,692,972
1869	841,025	10,406,619	422,276	18,974,068	20,250	1,618,071	1,100,708	841,451	679,763	1,692,972
1870	862,904	11,170,544	448,328	19,724,622	44,538	1,719,873	850,177	539,572	688,352	2,135,000
1871	862,904	11,170,544	448,328	19,724,622	44,538	1,719,873	850,177	539,572	688,352	2,135,000
1872	1,065,863	11,827,827	545,486	19,041,091	32,558	1,405,194	516,180	315,531	1,544,095	2,621,505
1873	1,172,017	12,931,807	601,021	18,936,037	32,019	1,307,478	593,069	672,438	1,460,794	2,723,598
1874	1,322,102	14,508,453	558,820	19,754,401	33,269	1,802,824	470,000	510,673	1,250,302	2,000,756
1875	1,436,459	16,858,384	630,972	19,810,125	36,673	1,405,225	396,467	482,209	1,280,914	3,275,342
1876	1,506,813	16,446,016	638,690	20,100,572	41,772	1,600,015	373,616	415,921	1,363,129	3,275,342
1877	1,506,813	16,446,016	638,690	20,100,572	41,772	1,600,015	373,616	415,921	1,363,129	3,275,342
1878	1,401,150	14,737,593	675,700	20,239,705	44,489	1,652,013	284,228	339,520	1,250,108	3,275,342
1879	1,628,109	15,580,568	615,055	19,671,807	42,662	1,583,169	301,752	339,545	1,213,200	3,475,223
1880	1,765,088	18,426,852	691,805	20,260,490	43,182	1,581,336	340,350	407,867	1,460,303	4,727,640
1881	1,895,992	20,650,355	708,646	21,008,830	43,634	1,596,373	436,331	546,083	2,219,402	4,479,802
1882	2,104,802	21,996,899	743,321	22,053,463	45,867	1,701,991	438,407	662,712	2,069,847	4,727,640
1883	2,104,802	21,996,899	743,321	22,053,463	45,867	1,701,991	438,407	662,712	2,069,847	4,727,640
1884	2,104,802	21,996,899	743,321	22,053,463	45,867	1,701,991	438,407	662,712	2,069,847	4,727,640
1885	2,210,574	24,199,381	797,132	25,157,209	42,633	1,530,792	355,919	385,871	2,475,381	4,740,548

Average values derived from the foregoing.

	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.
Cattle	\$12.58	\$12.11	\$12.36	\$12.87	\$13.37	\$11.10	\$10.96	\$11.04	\$10.90	\$10.26	\$10.48	\$10.52	\$10.44	\$10.60	\$10.41	\$10.60	\$10.41	\$10.97
Horses	43.12	46.46	44.90	42.67	39.97	35.04	34.33	35.35	33.42	30.48	29.95	29.23	29.90	30.62	30.66	31.00	31.56	36.07
Mules	65.18	66.82	61.62	38.33	50.18	45.01	42.41	41.80	40.77	40.54	38.76	37.11	36.62	36.50	37.47	37.14	37.25	36.07
Sheep	1.94	1.96	1.97	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Swine	1.91	1.91	2.46	3.09	2.66	2.66	1.86	2.00	2.37	2.53	2.60	1.91	1.90	1.92	2.02	2.15	1.91	1.71

STATEMENT No. XXI.

Abstract of the assessment of real estate and personal property in the State, as reported by the several counties, and the equalized value as fixed by the State Board of Equalization, for the year 1885.

COUNTIES.	Acres of land.	Reported value per acre.	Equalized value per acre.	Reported value of land.	Reported value of town lots.	Increase, per cent.	Decrease, per cent.	Reported value of land and town lots.	Equalized value of land and town lots.	Personalty value.	Valuation of rail-road property.	Reported total value.	Equalized total value.	Total exemptions for trees planted.
Adair.....	366,920	6.28	6.91	2,303,809	278,980	10	5	2,582,789	2,841,167	704,615	141,954	3,429,448	3,687,736	72,075
Adams.....	206,047	7.05	7.05	1,876,222	246,891	10	5	2,123,113	2,123,113	576,293	376,221	3,075,727	3,075,727	87,434
Allamakee.....	406,815	5.04	5.04	2,050,626	349,234	2,399,860	664,417	308,322	3,064,277	308,322	3,372,599	3,372,599	438	
Appanoose.....	320,087	8.43	7.44	2,510,195	439,428	5	5	2,949,623	2,862,142	1,219,629	423,888	4,263,140	4,445,650	5,938
Ashtabula.....	282,099	8.43	7.59	2,379,089	204,594	10	5	2,583,683	2,325,315	610,588	56,840	3,251,111	2,992,743	127,490
Benton.....	444,956	11.58	10.42	5,153,589	837,987	10	5	5,991,576	5,383,418	1,751,181	579,827	8,312,584	7,714,426	34,911
Black Hawk.....	349,494	10.41	10.41	3,638,056	1,179,386	10	5	4,817,442	4,817,442	1,218,465	422,172	6,458,079	6,458,079	438
Boone.....	356,500	7.30	7.66	2,604,147	636,238	2,940,385	2,445,437	896,106	3,836,491	393,689	137,762	4,329,880	4,329,880	5,512
Bremer.....	270,215	9.77	8.31	2,639,042	239,119	15	5	2,878,161	2,556,699	1,305,126	187,702	4,369,305	4,369,305	8,135
Buchanan.....	355,652	6.08	6.08	3,228,285	727,414	2,500,871	2,500,871	2,500,871	2,500,871	1,305,126	187,702	4,369,305	4,369,305	8,135
Buena Vista.....	340,112	5.49	6.54	1,916,502	281,635	10	5	2,198,137	2,418,116	458,913	193,367	2,851,157	3,070,986	240,485
Butler.....	354,366	8.42	8.42	2,984,677	354,466	3,339,143	3,339,143	3,339,143	3,339,143	958,012	329,959	4,627,134	4,627,134	74,373
Calhoun.....	350,603	6.02	6.02	2,109,298	297,027	2,406,325	2,406,325	2,406,325	2,406,325	470,510	154,998	2,991,831	2,991,831	99,084
Carroll.....	356,108	12.85	10.93	4,578,300	747,837	15	5	5,326,137	4,825,317	1,448,464	452,501	6,313,104	6,005,407	207,327
Cass.....	358,198	10.72	10.72	4,618,921	1,776,181	6,395,102	6,395,102	6,395,102	6,395,102	170,311	84,200	6,549,613	6,549,613	178,888
Cedar.....	358,198	10.72	10.72	4,618,921	1,776,181	6,395,102	6,395,102	6,395,102	6,395,102	170,311	84,200	6,549,613	6,549,613	178,888
Cerro Gordo.....	390,255	6.85	6.78	2,637,943	503,487	3,141,430	3,141,430	3,141,430	3,141,430	513,951	328,705	3,898,332	3,898,332	115,461
Cherokee.....	333,977	7.01	6.06	2,553,225	245,950	5	5	2,799,175	2,609,267	738,018	165,890	3,702,583	3,562,675	211,130
Chickasaw.....	314,973	6.98	6.03	2,197,734	341,045	2,538,779	2,538,779	2,538,779	2,538,779	738,018	121,204	3,339,874	3,339,874	69,907
Clarke.....	274,276	6.91	6.91	1,900,112	313,242	2,213,354	2,213,354	2,213,354	2,213,354	732,804	388,871	3,339,874	3,339,874	69,907
Clay.....	381,403	8.11	7.85	3,106,458	517,967	3,624,425	3,624,425	3,624,425	3,624,425	1,432,880	474,347	5,539,652	5,539,652	178,888
Clayton.....	483,988	6.73	6.73	3,257,348	517,967	3,775,315	3,775,315	3,775,315	3,775,315	1,432,880	474,347	5,539,652	5,539,652	178,888
Clinton.....	490,812	10.72	10.72	4,618,921	1,776,181	6,395,102	6,395,102	6,395,102	6,395,102	170,311	84,200	6,549,613	6,549,613	178,888
Crawford.....	445,491	6.02	6.98	2,962,617	174,275	3,136,892	3,136,892	3,136,892	3,136,892	645,297	376,011	4,158,200	4,158,200	36,560
Dallas.....	370,514	10.43	9.91	3,863,800	537,380	5	5	4,401,180	4,181,121	1,240,506	493,701	6,135,477	6,135,477	200
Davis.....	318,455	7.98	7.18	2,540,648	337,431	2,878,079	2,878,079	2,878,079	2,878,079	2,590,271	226,349	4,298,082	4,040,274	6,113
Decatur.....	334,296	6.14	6.75	2,051,465	312,959	2,364,424	2,364,424	2,364,424	2,364,424	927,078	191,382	3,486,306	3,486,306	200
Delaware.....	356,239	7.79	8.57	2,772,681	476,638	3,249,319	3,249,319	3,249,319	3,249,319	1,037,178	209,808	4,492,305	4,492,305	6,113
Des Moines.....	254,932	13.17	12.51	3,386,613	3,248,689	6,635,302	6,635,302	6,635,302	6,635,302	2,356,944	439,585	9,422,231	9,422,231	68,501
Dickinson.....	228,378	3.70	4.44	845,454	118,512	963,970	1,156,761	1,156,761	1,156,761	2,628,545	345,035	9,882,023	9,882,023	68,501
Dubuque.....	376,115	8.53	8.53	3,207,602	3,700,841	6,908,443	6,908,443	6,908,443	6,908,443	2,628,545	345,035	9,882,023	9,882,023	68,501
Emmet.....	239,213	4.00	4.00	957,176	42,349	999,525	999,525	999,525	999,525	93,969	55,769	1,149,254	1,149,254	29,569
Fayette.....	455,101	7.77	7.77	3,537,604	377,293	3,915,097	3,915,097	3,915,097	3,915,097	1,176,968	196,680	5,287,743	5,287,743	28,045
Floyd.....	309,838	7.63	8.39	2,363,590	353,785	2,722,375	2,722,375	2,722,375	2,722,375	706,697	282,444	3,711,916	3,711,916	38,519
Franklin.....	390,977	6.07	6.98	2,470,119	147,193	2,617,312	2,617,312	2,617,312	2,617,312	995,142	231,014	4,483,468	4,483,468	31,802
Fremont.....	315,876	8.46	9.30	2,660,349	356,277	3,016,625	3,016,625	3,016,625	3,016,625	1,037,478	199,179	4,254,282	4,254,282	3,826
Greene.....	353,948	8.46	7.57	3,057,164	348,830	3,406,094	3,406,094	3,406,094	3,406,094	1,014,852	353,359	4,774,395	4,774,395	155,013
Grundy.....	317,215	7.79	8.75	2,522,399	159,229	2,681,628	2,681,628	2,681,628	2,681,628	632,803	120,730	3,434,661	3,434,661	75,016
Guthrie.....	377,268	7.73	7.70	2,904,735	492,453	3,397,188	3,397,188	3,397,188	3,397,188	885,857	300,687	4,673,742	4,673,742	61,232
Hamilton.....	340,330	6.67	6.80	1,930,456	335,017	2,265,473	2,265,473	2,265,473	2,265,473	740,760	255,153	3,263,386	3,263,386	65,503
Hancock.....	347,778	4.25	4.67	1,519,267	89,917	1,609,184	1,609,184	1,609,184	1,609,184	148,031	199,775	1,926,990	1,926,990	86,100
Hardin.....	331,428	7.39	7.39	2,447,842	421,903	2,869,745	2,869,745	2,869,745	2,869,745	800,835	409,666	4,170,246	4,170,246	62,303
Harrison.....	423,373	7.33	7.33	3,101,282	541,605	3,642,887	3,642,887	3,642,887	3,642,887	1,237,471	574,857	5,454,915	5,454,915	50,384
Henry.....	367,411	11.10	11.10	2,968,190	800,183	3,768,373	3,768,373	3,768,373	3,768,373	1,576,036	324,463	5,668,864	5,668,864	114,181
Howard.....	296,598	7.09	7.09	2,107,302	189,944	2,297,246	2,297,246	2,297,246	2,297,246	362,282	114,586	2,774,154	2,774,154	29,727
Humboldt.....	270,966	5.70	5.70	1,543,420	258,267	1,801,787	1,801,787	1,801,787	1,801,787	466,865	199,376	2,468,028	2,468,028	114,181
Ida.....	269,236	7.61	6.85	2,049,306	320,717	2,370,023	2,370,023	2,370,023	2,370,023	463,400	87,860	2,921,283	2,921,283	106,485
Iowa.....	371,948	8.24	9.06	3,065,870	226,535	3,292,405	3,292,405	3,292,405	3,292,405	946,812	369,629	4,698,853	4,698,853	24,318
Jackson.....	402,416	7.51	7.17	3,035,323	580,219	3,615,542	3,615,542	3,615,542	3,615,542	1,271,514	262,267	5,149,323	5,149,323	350
Jasper.....	454,891	9.50	9.97	4,320,230	645,567	4,965,797	4,965,797	4,965,797	4,965,797	1,694,596	635,360	7,255,763	7,255,763	11,905
Jefferson.....	447,817	12.95	12.30	5,737,469	927,636	6,665,105	6,665,105	6,665,105	6,665,105	2,374,231	690,797	9,429,133	9,429,133	36,844
Johnson.....	388,638	11.59	12.17	4,479,991	1,358,610	5,838,601	5,838,601	5,838,601	5,838,601	1,302,150	497,489	8,238,240	8,238,240	15,870
Jones.....	355,822	11.50	10.33	4,089,950	693,725	4,783,675	4,783,675	4,783,675	4,783,675	1,502,267	292,773	6,416,745	6,416,745	1,806
Keokuk.....	363,817	10.89	9.80	3,961,572	693,214	4,654,786	4,654,786	4,654,786	4,654,786	1,523,059	368,871	6,546,716	6,546,716	108,841
Kossuth.....	579,078	3.51	4.42	2,050,337	204,612	2,254,949	2,254,949	2,254,949	2,254,949	509,473	221,000	2,988,512	3,022,249	168,841
Lee.....	322,931	10.58	10.58	3,413,963	3,024,861	6,438,824	6,438,824	6,438,824	6,438,824	2,250,825	844,595	9,033,975	9,033,975	20,461
Linn.....	447,817	12.95	12.30	5,737,469	927,636	6,665,105	6,665,105	6,665,105	6,665,105	2,374,231	690,797	9,429,133	9,429,133	36,844
Louis.....	250,632	8.26	8.07	2,048,365	345,008	2,393,373	2,393,373	2,393,373	2,393,373	753,539	348,664	3,594,605	3,594,605	15,870
Lucas.....	375,248	6.89	7.55	1,998,297	379,450	2,377,747	2,377,747	2,377,747	2,377,747	768,780	418,323	3,464,850	3,464,850	3,385
Lyon.....	357,352	4.00	4.20	1,429,408	40,446	1,469,854	1,469,854	1,469,854	1,469,854	1,042,812	1,042,812	1,767,757	1,767,757	154,188
Madison.....	353,341	6.49	8.11	2,294,151	341,291	2,635,442	2,635,442	2,635,442	2,635,442	1,025,732	138,012	3,789,900	4,446,441	24,678
Mahaska.....	356,926	11.25	11.25	4,017,264	756,367	4,773,631	4,773,631	4,773,631	4,773,631	1,351,575	420,462	6,545,608	6,545,608	6,503
Marion.....	317,483	8.92	9.15	2,890,739	633,530	3,524,269	3,524,269	3,524,269	3,524,269	1,512,639	285,718	5,322,606	5,322,606	20,461
Marshall.....	352,950	9.77	11.12	3,498,162	1,351,567	4,849,729	4,849,729	4,849,729	4,849,729	1,965,686	664,560	7,789,335	7,789,335	36,844
Mills.....	256,400	8.78	9.78	2,260,090										

STATEMENT No. XXI—CONTINUED.

COUNTIES.	Acres of land.	Reported value per acre.	Equalized value per acre.	Reported value of land.	Reported value of town lots.	Increase, per cent.	Decrease, per cent.	Reported value of land and town lots.	Equalized value of land and town lots.	Personalty, value.	Valuation of rail-road property.	Reported total value.	Equalized total value.	Total exemptions for trees planted.
Scott	270,225	15.44	15.44	4,311,215	3,083,400	6	6	7,394,615	7,300,915	2,211,056	962,835	9,900,816	9,900,816	131,613
Adair	77,150	8.33	8.33	644,234	598,904	6	6	3,440,328	3,276,562	578,294	302,176	3,500,768	3,500,768	131,613
Adams	47,162	8.33	8.33	3,143,153	2,713,161	10	10	3,040,336	3,040,336	517,857	342,377	3,500,500	3,500,500	200,000
Alamakee	346,613	8.94	8.95	3,022,280	2,713,161	10	10	3,040,336	3,040,336	517,857	342,377	3,500,500	3,500,500	200,000
Story	448,849	10.28	10.28	4,612,147	445,363	10	10	3,040,336	3,040,336	517,857	342,377	3,500,500	3,500,500	200,000
Tama	333,638	8.78	8.78	2,930,180	390,894	10	10	3,040,336	3,040,336	517,857	342,377	3,500,500	3,500,500	200,000
Taylor	303,074	10.45	10.45	3,172,991	483,631	10	10	3,040,336	3,040,336	517,857	342,377	3,500,500	3,500,500	200,000
Union	293,853	7.52	7.52	2,172,991	483,631	10	10	3,040,336	3,040,336	517,857	342,377	3,500,500	3,500,500	200,000
Van Buren	301,001	10.06	10.06	3,040,336	483,631	10	10	3,040,336	3,040,336	517,857	342,377	3,500,500	3,500,500	200,000
Warren	390,567	11.61	11.61	4,538,507	648,733	10	10	3,040,336	3,040,336	517,857	342,377	3,500,500	3,500,500	200,000
Wayne	329,349	7.88	7.88	2,586,303	338,946	10	10	3,040,336	3,040,336	517,857	342,377	3,500,500	3,500,500	200,000
Washington	440,068	5.01	5.01	2,233,271	543,110	25	25	3,040,336	3,040,336	517,857	342,377	3,500,500	3,500,500	200,000
Weber	249,874	3.64	4.73	908,437	514,918	10	10	3,040,336	3,040,336	517,857	342,377	3,500,500	3,500,500	200,000
Winnebago	538,480	5.92	5.92	3,172,991	483,631	10	10	3,040,336	3,040,336	517,857	342,377	3,500,500	3,500,500	200,000
Woodbury	293,007	4.21	5.26	1,252,730	1,841,213	30	30	3,040,336	3,040,336	517,857	342,377	3,500,500	3,500,500	200,000
Wright	366,165	4.57	5.68	1,690,689	1,083,310	30	30	3,040,336	3,040,336	517,857	342,377	3,500,500	3,500,500	200,000
Total	34,754,297	7.98	7.98	277,370,894	71,892,514	349,263,378	354,614,837	103,372,905	31,672,320	484,308,622	489,690,081	5,880,294	5,880,294	115,785

STATEMENT No. XXII.

Of the amount of state and local taxes levied in the several counties, for the year 1883, as reported to this office by the several county auditors, in compliance with section 844 of the Code.

COUNTIES.	State tax.	County taxes.	County school tax.	District school tax.	Insane tax.	Special taxes.	Corporation tax.	Total tax.
Adair	9,134.94	30,835.57	3,640.96	67,291.41	1,854.08	2,642.30	4,602.16	113,231.23
Adams	7,283.30	32,175.32	2,901.28	44,209.30	720.32	162.24	2,602.79	90,409.45
Alamakee	8,194.44	33,317.30	3,277.77	33,554.96	3,277.78	3,963.62	3,386.78	85,362.64
Appanoose	10,713.05	43,727.45	4,282.22	32,995.32	2,142.61	3,963.78	6,222.11	104,012.62
Barney	10,713.05	43,727.45	4,282.22	32,995.32	2,142.61	3,963.78	6,222.11	104,012.62
Benton	15,743.50	83,442.55	7,685.01	75,622.62	3,749.01	438.28	3,941.33	163,861.83
Black Hawk	15,480.36	46,363.94	6,186.15	63,400.97	3,690.04	438.28	3,941.33	163,861.83
Boone	11,855.05	40,256.68	7,113.03	60,022.08	7,113.03	850.83	12,410.27	146,611.75
Bremer	7,970.31	25,341.66	3,188.11	36,048.34	3,188.11	213.29	5,006.94	81,356.63
Buchanan	13,947.30	38,491.41	5,718.92	60,598.58	3,387.35	1,275.71	6,307.35	130,174.32
Buena Vista	6,085.43	34,069.60	2,852.19	46,125.97	1,241.03	3,436.60	4,390.39	89,890.61
Calhoun	6,107.64	33,560.71	4,886.09	42,023.50	1,241.03	3,436.60	4,390.39	89,890.61
Carroll	8,486.54	33,560.71	3,394.60	42,023.50	1,241.03	3,436.60	4,390.39	89,890.61
Cass	14,874.60	33,560.71	3,394.60	42,023.50	1,241.03	3,436.60	4,390.39	89,890.61
Cedar	15,822.92	41,647.22	6,229.29	54,456.87	6,229.29	4,901.54	3,073.17	122,560.39
Cerro Gordo	7,962.90	35,969.14	3,229.19	47,005.12	3,229.19	610.00	7,962.90	106,743.13
Chickasaw	6,448.56	35,969.14	3,229.19	47,005.12	3,229.19	610.00	7,962.90	106,743.13
Chickasaw	6,448.56	35,969.14	3,229.19	47,005.12	3,229.19	610.00	7,962.90	106,743.13
Clarke	8,202.81	35,969.14	3,229.19	47,005.12	3,229.19	610.00	7,962.90	106,743.13
Clay	4,309.69	26,631.17	1,723.97	33,668.59	1,723.97	458.98	1,723.97	77,029.15
Clayton	15,626.14	63,864.45	6,560.38	76,051.96	6,560.38	17,419.88	1,308.58	169,621.28
Clinton	21,540.68	64,778.09	8,616.37	99,716.23	8,616.37	46,997.59	2,307.35	248,765.62
Crawford	14,010.16	51,269.40	5,016.16	61,295.72	5,016.16	1,831.25	1,831.25	140,572.82
Davis	9,231.11	33,752.63	3,732.44	46,716.29	3,732.44	908.49	3,102.04	76,344.14
Decatur	9,791.58	29,568.49	3,916.36	39,945.10	3,916.36	26,059.13	1,502.04	112,441.01
Delaware	12,267.65	40,046.73	4,966.94	47,454.87	4,966.94	2,316.35	4,264.83	114,893.73
Des Moines	21,150.68	67,871.21	8,463.63	77,485.57	8,463.63	877.15	113,684.44	297,844.21
Dickinson	2,010.69	21,940.28	1,218.40	25,169.25	1,218.40	608.29	1,218.40	44,741.96
Dubuque	25,784.13	110,310.58	10,312.68	146,407.39	10,312.68	485.75	1,695.25	295,665.75

STATEMENT NO. XXII—CONTINUED.

COUNTY.	State tax.	County tax.	County school tax.	District school tax.	Insurance tax.	Special taxes.	Corporation tax.	Total tax.
Emmet.....	2,632.75	11,802.31	5,092.62	9,361.55	518.55	212.39	66.34	27,508.41
Fayette.....	13,741.30	82,187.65	5,596.50	50,849.62	2,748.25	276.96	2,513.14	137,632.83
Floyd.....	9,081.38	42,865.99	2,632.57	43,694.95	3,035.87	592.10	2,811.53	101,176.43
Franklin.....	7,839.80	36,649.22	2,655.87	50,953.74	3,035.87	592.10	1,298.88	100,846.18
Grant.....	12,511.51	57,141.61	2,723.75	62,745.24	2,723.75	1,177.69	4,270.23	128,668.07
Grundy.....	9,301.53	37,935.12	2,733.75	42,545.23	1,901.46	389.05	1,816.02	82,980.10
Guthrie.....	8,345.39	25,188.94	3,339.16	42,000.43	1,113.13	584.04	3,074.46	134,611.38
Hamilton.....	11,131.86	51,197.90	4,452.55	63,655.74	1,589.83	1,215.23	3,164.78	160,002.89
Hancock.....	7,969.68	33,449.42	3,195.83	49,085.82	847.91	1,215.23	5,039.96	125,102.72
Harrison.....	4,289.68	23,362.98	1,608.83	34,742.47	2,048.54	5,337.60	2,593.96	80,484.18
Henry.....	12,912.15	67,794.48	5,537.18	82,142.89	2,768.02	22,654.26	5,199.48	150,498.33
Howard.....	13,529.46	46,758.65	5,532.63	41,685.83	2,768.02	9,683.27	2,033.27	165,491.05
Humboldt.....	6,328.49	25,962.61	2,731.33	30,312.58	984.68	327.65	704.40	65,706.64
Ida.....	4,973.39	24,146.27	1,969.35	27,150.90	414.34	69.95	913.87	83,496.12
Iowa.....	5,179.44	29,807.92	2,671.75	46,266.35	414.34	35.63	3,072.19	97,772.12
Jackson.....	13,131.71	32,259.61	5,251.08	42,690.31	5,376.37	707.19	8,902.07	102,997.89
Jacksonville.....	20,513.81	49,492.03	4,305.46	79,249.72	10,549.99	10,549.99	7,892.36	131,284.12
Jefferson.....	13,089.39	36,963.52	5,215.76	38,403.69	7,080.57	9,312.02	27,832.40	184,444.77
Johnson.....	19,975.07	64,554.35	7,589.97	56,890.49	2,757.84	2,431.64	7,443.64	124,942.75
Jones.....	13,780.20	43,583.94	5,515.63	49,421.36	2,757.84	5,689.39	3,823.27	116,694.40
Keokuk.....	14,600.02	33,369.91	5,542.60	54,475.26	1,460.90	637.94	1,369.90	92,774.99
Kossuth.....	25,770.13	100,138.42	2,708.06	46,434.05	9,677.09	54,584.25	20,123.08	245,972.15
Lake.....	58,963.18	75,848.91	10,785.27	102,481.68	5,398.63	1,465.78	1,865.78	185,145.49
Linn.....	8,961.45	35,728.69	3,864.55	30,269.63	3,584.53	81,161.58	2,647.12	79,020.14
Lucas.....	8,678.26	30,570.25	3,476.25	33,654.03	347.04	715.56	6,442.30	76,653.35
Lyon.....	3,470.57	31,691.37	1,388.19	39,650.64	4,365.75	3,089.12	118,406.71	118,406.71
Madison.....	10,671.87	42,832.61	4,265.75	45,944.06	.....	.....	13,129.38	176,667.69
Manitowish.....	15,903.85	72,833.01	6,261.12	67,440.50	.....	.....	12,195.03	136,056.23
Marion.....	15,903.85	72,833.01	6,261.12	67,440.50	.....	.....	12,195.03	136,056.23
Marshall.....	18,614.54	67,492.72	7,445.53	92,399.18	3,752.90	46,711.63	4,572.60	129,632.30
Mills.....	12,634.50	63,853.25	5,008.80	42,480.70	1,202.45	145.23	2,570.19	77,393.90
Mitchell.....	7,242.70	31,451.13	2,897.14	33,087.14	1,648.96	532.80	697.68	91,916.81
Monona.....	8,241.81	34,610.36	3,296.60	42,689.96	1,813.18	6,261.46	2,794.23	77,177.23
Monroe.....	9,065.83	39,311.84	3,626.34	23,094.27	1,813.18	.....	.....	77,177.23

Monrovia.....	12,981.03	44,156.05	4,312.78	63,294.05	4,312.78	15,065.07	10,805.28	187,611.84
Muscatine.....	16,954.26	53,061.50	6,781.80	41,234.80	1,628.20	20,030.17	57,748.14	228,603.71
Nashota.....	4,070.49	11,308.75	1,142.70	25,605.72	6,835.37	310.51	.....	87,960.28
O'Brien.....	17,682.67	69,340.12	6,335.37	72,034.25	2,001.07	4,086.23	11,699.10	181,483.55
Osceola.....	4,342.68	30,784.66	1,697.12	29,688.08	2,001.07	1,462.67	842.94	181,483.55
Palo Alto.....	10,330.56	69,422.49	4,122.22	61,185.38	2,001.07	4,086.23	7,745.80	131,474.86
Plymouth.....	4,737.76	23,158.47	1,805.10	31,172.31	1,805.10	1,805.10	1,805.10	63,073.36
Pontiac.....	26,918.05	127,322.95	14,140.19	145,025.51	5,353.71	8,187.69	214,177.27	662,313.99
Pottawattamie.....	8,721.64	37,860.25	5,619.43	66,685.67	1,845.00	1,644.06	1,644.06	394,236.06
Poweshiek.....	8,721.64	37,860.25	5,619.43	66,685.67	1,845.00	1,644.06	1,644.06	394,236.06
Ringgold.....	6,878.95	43,703.01	2,761.55	39,339.62	.....	1,744.33	1,644.06	125,977.87
Sac.....	24,322.44	71,311.34	9,728.98	48,739.54	.....	276.83	160.03	234,305.09
Schoonmaker.....	11,185.15	53,195.34	4,474.02	100,613.23	9,728.98	8,791.09	890.35	337,921.05
Shelby.....	6,001.00	26,313.13	2,495.07	66,240.19	1,200.47	1,185.88	429.36	111,109.63
Sioux.....	12,155.01	44,744.41	6,596.88	66,948.41	2,431.07	1,805.60	429.36	133,216.45
Story.....	10,888.26	39,318.30	4,355.32	71,294.95	3,419.44	3,645.61	5,141.26	156,422.68
Tama.....	17,151.81	69,422.49	4,122.22	61,185.38	2,001.07	4,086.23	7,745.80	131,474.86
Taylor.....	10,657.69	41,686.72	4,295.03	59,611.50	1,805.10	1,805.10	1,805.10	63,073.36
Union.....	12,630.62	45,227.31	5,062.24	32,011.60	.....	.....	.....	105,359.15
Vernon.....	16,506.43	57,474.00	6,615.65	66,240.19	1,200.47	1,185.88	429.36	133,216.45
Wapello.....	12,981.03	44,156.05	4,312.78	63,294.05	4,312.78	15,065.07	10,805.28	187,611.84
Washington.....	18,131.21	28,173.77	4,071.74	45,019.72	2,597.25	25,276.66	2,650.14	115,700.48
Wayne.....	11,067.84	51,169.53	4,427.19	69,539.45	2,213.69	3,916.90	3,692.80	145,458.35
Webster.....	2,916.33	24,335.45	1,178.54	15,178.49	2,689.27	2,689.27	6,474.42	45,478.45
Winnebago.....	12,607.79	39,078.34	6,043.12	36,468.97	2,301.00	2,301.00	42,207.19	253,490.14
Woodbury.....	14,837.05	69,005.96	5,141.11	20,074.40	841.34	609.75	609.75	45,417.98
Wright.....	4,306.19	20,228.98	2,128.22	47,002.96	1,064.10	365.22	1,392.87	85,476.80
Totals.....	\$ 1,146,592.75	\$ 4,476,867.39	\$ 467,176.57	\$ 5,186,092.85	\$ 240,114.53	\$ 748,142.59	\$ 865,364.56	\$ 13,391,281.27

STATEMENT No. XXIII.

Of the amount of State and local taxes levied in the several counties, for the year 1884, as reported to this office by the several county auditors, in compliance with section 844 of the Code.

COUNTIES.	State tax.	County tax.	County school tax.	District school tax.	Insane tax.	Special tax.	Corporation tax.	Total tax.
Adair	8,844.76	46,429.81	3,537.90	54,807.52	1,768.88		3,282.71	118,671.68
Adams	7,510.96	31,922.19	2,884.42	39,573.24	1,442.32		2,824.38	85,857.39
Alamakee	5,169.16	34,882.01	3,267.86	39,843.81	3,267.66		3,046.09	89,076.39
Appanoose	10,454.96	36,415.69	4,182.23	36,140.02	3,659.66		6,636.54	98,075.29
Audubon	7,072.73	33,128.64	2,858.00	46,722.65	1,429.30		3,535.55	96,924.18
Benton	18,808.98	69,520.24	7,523.59	71,501.91	3,761.80		1,176.83	178,491.82
Black Hawk	15,577.07	50,968.99	6,230.80	68,538.89	3,115.38	37,961.87	17,635.10	204,928.09
Boone	11,923.00	47,077.00	4,769.00	56,928.00	4,769.00		5,137.00	136,891.00
Bremer	7,837.81	39,040.67	2,135.11	39,728.01	1,567.47		83.98	79,747.01
Buchanan	13,904.47	40,430.19	5,561.78	48,924.34	3,537.07		1,709.79	120,571.39
Buena Vista	6,205.43	35,246.14	2,475.47	53,129.56	1,237.67		3,881.12	105,934.14
Butler	9,258.62	25,044.02	3,703.45	53,180.88	1,851.72		4,699.29	110,456.85
Calhoun	6,214.30	32,567.44	4,917.43	48,597.09	1,242.86		951.70	96,831.64
Carroll	8,781.30	39,498.23	3,703.45	66,261.62	3,512.51		6,596.14	130,609.55
Cass	14,991.84	62,723.81	5,996.57	76,733.18	4,497.49		13,997.76	180,459.52
Cedar	15,544.98	47,519.12	6,217.84	57,441.88	3,108.97		386.18	137,044.14
Cerro Gordo	8,621.56	41,852.33	3,448.63	48,260.40			33,932.30	137,044.14
Cherokee	7,831.67	38,241.81	3,132.67	58,640.31	1,566.28		967.32	112,061.49
Chickasaw	6,581.52	35,254.54	2,632.63	37,812.10	1,316.30		1,516.71	85,113.80
Clarke	8,323.95	36,034.31	3,329.42	30,399.99	998.69		2,245.10	81,696.12
Clay	4,326.46	38,290.60	1,730.55	39,326.19			532.68	84,206.48
Clayton	14,982.45	64,198.91	5,993.00	85,116.83	5,993.00		85.53	185,054.77
Clinton	21,737.62	75,178.91	8,695.05	102,725.23	8,695.05		49,065.76	269,137.62
Crawford	10,666.67	49,796.37	4,026.58	75,306.25	5,997.61		811.40	146,104.39
Dallas	14,072.23	32,141.05	5,628.90	64,843.22	In co. tax	2,814.46	4,485.35	123,985.21
Davis	9,153.03	29,837.32	3,661.21	26,864.92	2,928.97		75.33	75,082.93
Decatur	9,518.34	32,967.39	8,807.12	42,433.85	1,903.73		1,799.82	92,430.25
Delaware	12,073.22	33,207.44	4,829.05	47,104.10	1,448.11		3,481.37	106,639.48
Des Moines	21,363.27	68,567.37	8,567.31	82,273.27	8,567.31		86.59	314,047.37
Dickinson	3,092.49	22,199.17	1,236.93	17,601.80			435.76	45,498.80
Dubuque	26,124.86	111,642.77	10,449.99	38,427.58	26,124.86		182.05	434,329.34
Emmet	2,613.17	20,294.19	8,128.68	10,914.10	831.70	137.69	431.94	38,041.36
Fayette	13,842.03	55,127.30	5,539.12	53,168.63	5,539.12	413.66	1,780.60	122,410.36
Floyd	9,169.18	47,431.53	3,867.69	42,989.34	1,833.80		3,674.06	106,765.60
Franklin	7,666.15	24,531.61	3,066.34	49,109.19	1,534.69		1,292.91	94,168.71
Franklin	11,238.00	54,081.08	4,495.20	55,091.51	2,247.60		5,018.92	132,314.48
Fremont	9,104.36	39,208.27	3,641.74	60,186.01	1,820.85		3,403.18	117,863.49
Greene	8,965.23	30,869.64	3,426.49	43,669.24	1,027.27		758.52	88,737.29
Grundy	10,990.74	52,318.51	3,426.49	62,455.24	2,198.14		2,966.75	139,298.27
Guthrie	8,123.35	25,933.50	3,249.34	47,147.70	2,437.00		1,765.26	116,882.92
Hamilton	4,274.81	17,490.80	1,699.26	29,050.27	849.60		33,125.94	82,545.07
Hancock	10,484.01	40,844.64	4,193.60	63,853.57	2,066.79		8,723.00	136,122.90
Hardin	13,027.71	61,283.78	5,211.17	70,524.69	2,065.39		573.70	158,601.88
Harrison	13,930.39	52,155.61	5,572.19	37,965.99			384.35	117,459.73
Henry	6,762.05	21,867.17	2,704.78	26,006.83	1,893.65		17,673.96	78,960.37
Howard	5,046.60	24,368.03	1,699.25	32,336.14	1,069.32		2,692.82	64,759.83
Humboldt	5,903.58	27,644.17	2,201.45	47,516.53	440.28		75.60	98,410.23
Ida	13,027.71	59,888.62	5,232.03	60,159.83	2,616.01		204.92	109,172.07
Iowa	13,240.15	59,290.81	5,296.80	55,822.88			2,879.50	145,749.99
Jackson	20,291.28	53,101.53	8,116.51	72,808.08	4,067.95		6,789.03	170,547.06
Jasper	12,910.18	36,595.68	5,164.05	29,128.96			11,218.72	95,117.53
Jefferson	20,418.56	49,791.51	3,440.59	61,245.21	8,167.11		29,129.60	190,876.50
Johnson	13,634.46	50,591.50	5,453.78	53,338.60	5,453.78		5,291.64	133,167.47
Jones	14,674.40	48,480.70	5,889.76	63,028.56	5,889.76		61.10	106,060.78
Keokuk	6,788.64	32,425.21	2,715.44	50,953.29	1,357.91		781.86	96,819.83
Kossuth	22,310.91	121,434.49	8,936.36	62,394.03	5,399.36		907.51	230,618.77
Lee	27,167.79	81,629.25	10,867.12	103,496.90	5,433.55		228.11	330,234.96
Linn	8,938.79	35,239.61	3,675.51	31,029.74	5,363.27		150.78	87,635.69
Louis	8,066.81	30,508.43	3,440.59	40,502.94			18,621.80	97,377.19
Lucas	3,553.85	33,637.96	4,337.50	40,502.94			610.19	79,402.18
Lyon	10,770.20	46,121.39	4,308.06	47,525.06			2,167.45	115,345.33
Madison	15,899.00	74,020.55	6,351.62	70,282.38			91.62	137,804.35
Mahaska	14,397.30	54,561.18	5,758.92	51,849.36			20,179.45	290,186.94
Marion	18,641.43	86,223.68	7,545.09	109,508.42	2,372.44		3,830.51	223,464.30
Marshall	12,780.55	68,467.25	5,112.52	40,745.83	1,278.06		5,090.90	123,464.30
Mills	7,290.87	33,923.85	5,808.86	29,081.08	2,904.34		3,401.22	83,225.83
Mitchell	8,312.90	34,749.98	3,318.25	49,995.89	1,699.77		3,539.56	102,554.78
Monona	9,133.88	36,912.41	3,633.59	27,272.17	1,820.80		4,093.69	83,963.15
Monroe	12,256.42	41,176.18	4,902.60	59,152.62	2,451.29		170.51	129,292.19
Montgomery	17,091.94	63,926.51	6,836.78	68,541.49			1,916.40	219,139.21
Muscatine	4,171.56	38,285.04	1,468.52	42,494.36	1,698.62		1,067.97	101,292.57
O'Brien	2,825.53	19,775.61	1,129.77	24,514.85			526.26	63,225.83
Oceola	15,272.37	64,990.85	11,026.29	75,324.94			12,829.66	175,839.29
Page	4,181.43	32,401.12	1,672.56	29,857.60	836.33		955.26	70,478.23
Palo Alto	10,383.50	48,815.88	4,145.39	67,953.82			4,264.35	142,430.65
Plymouth	4,657.90	22,730.86	1,863.16	28,811.04			714.73	80,709.27
Pocahontas	35,988.98	174,906.01	1,947.50	170,543.26	7,173.79		214,501.32	618,083.37
Polk	27,565.50	116,222.68	11,026.29	125,338.26	8,269.65		95,948.65	414,370.94
Pottawattamie	13,561.17	61,596.51	5,580.52	66,455.21	2,790.23		6,073.99	184,426.76
Poweshiek	5,576.35	40,313.04	4,330.80	41,168.37			1,599.24	95,303.43
Ringgold	7,028.86	41,037.25	2,811.55	44,761.46	1,406.80		901.18	100,434.95
Sac								

STATEMENT No. XXIII—CONTINUED.

COUNTIES.	State tax.	County taxes.	County school tax.	District school tax.	Insane tax.	Special tax.	Corporation tax.	Total tax.
Scott	24,455.00	90,290.98	9,638.36	110,230.83	9,638.36	2,702.00	122,510.86	359,233.35
Shelby	11,350.37	83,960.24	4,504.19	64,876.10	2,032.10	696.78	3,728.73	140,014.73
Shoux	6,091.34	37,585.14	2,436.42	53,351.36	1,000.00	838.96	838.96	100,800.69
Stoddard	17,483.82	47,902.74	6,965.03	77,806.44	2,472.25	8,338.26	10,155.43	165,208.71
Tama	17,483.82	47,902.74	6,965.03	77,806.44	2,472.25	8,338.26	10,155.43	165,208.71
Taylor	10,679.73	35,206.30	4,271.85	61,855.31	2,135.83	2,685.26	4,046.30	120,883.68
Union	17,483.82	47,902.74	6,965.03	77,806.44	2,472.25	8,338.26	10,155.43	165,208.71
Van Buren	12,205.61	42,629.00	5,005.40	82,217.20	1,601.67	9,936.33	4,391.15	148,397.50
Vapello	16,720.21	58,253.19	6,698.22	61,885.89	6,684.02	30,084.14	30,084.14	117,290.88
Washington	15,862.26	47,774.04	6,144.93	46,131.92	2,574.45	757.51	6,963.18	125,137.14
Wayne	10,134.64	35,886.67	4,049.35	40,980.02	4,403.81	29,833.40	3,871.84	124,746.43
Webster	11,002.51	63,877.23	4,403.81	66,317.22	4,403.81	37.69	11,635.51	161,784.78
Winnebago	3,066.09	26,257.08	1,202.44	15,797.10	1,202.44	50,250.34	6,544.00	46,405.15
Winnebuck	12,418.50	38,614.95	5,071.41	45,794.30	2,535.70	765.43	40,712.33	98,591.97
Worth	4,253.62	17,174.44	3,386.87	17,935.47	546.74	109.00	1,305.29	83,013.62
Wright	5,395.82	26,874.54	2,158.83	40,031.63	1,079.00	109.00	1,305.29	83,013.62
Totals.	1,148,206.23	4,721,229.34	468,496.22	5,430,592.44	267,638.34	419,642.24	1,517,923.71	13,078,312.62

* Including, in their respective counties, the corporation taxes levied by the councils of the cities of Dubuque, Keokuk, Cedar Rapids, and Davenport, reported directly to this office.

STATEMENT No. XXIV.

Of the names of Fire Insurance Companies and the amount of fees received from each from January 1, 1883, to December 31, 1883, and from January 1, 1884, to December 31, 1884; also, from January 1, 1885, to and including June 30, 1885, and the total amount received for each period mentioned, as shown by the records of the office:

NAMES OF COMPANIES.	From January 1, 1883, to December 31, 1883.			From January 1, 1884, to December 31, 1884.			From January 1, 1885, to June 30, 1885.		
	\$			\$			\$		
Acme—Des Moines, Iowa	222.50			275.50			193.50		
Etna Fire—Hartford, Connecticut	300.00			384.00			374.00		
Agricultural—New York	154.00			126.00			100.00		
Amazon—Cincinnati, Ohio	222.00			142.00			86.00		
American—Boston				98.00			56.00		
American—Chicago	164.00								
American—Newark	142.00			142.00			118.00		
American—Philadelphia	458.00			514.00			280.00		
American Central—St. Louis	350.00			346.00			326.00		
Boylston Mutual—Massachusetts	72.00			68.00			54.00		
British America Assurance—Canada	170.00			140.00			106.00		
Buffalo German	76.00			64.00			50.00		
Burlington Fire	169.00			126.00			60.00		
California	126.00			188.00			156.00		
Capital—Des Moines	221.50			221.50			176.00		
Cedar Rapids	280.50			296.00					
Citizens—New York	46.00			384.00			314.00		
Citizens—Pittsburgh	67.00			82.00			62.00		
City of London	114.00			110.00			92.00		
Clinton Fire—New York	56.00			92.00			78.00		
Commercial Fire—New York	138.00			96.00					
Commercial Union—England	316.00			384.00			366.00		
Connecticut Fire	298.00			352.00			250.00		
Continental Fire—New York	622.00			646.00			1,056.00		
Council Bluffs—Iowa	284.60			268.00			119.00		
Des Moines—Iowa	125.50			103.50			75.50		
Detroit Fire and Marine—Michigan	92.00			92.00			92.00		
Dubuque Fire and Marine—Iowa	23.00			36.00			33.00		
Dwelling House—Massachusetts	124.00						38.00		
Elliot—Boston Underwriters	230.00								
Equitable Fire and Marine—Rhode Island	88.00			82.00			56.00		
Farmers' Fire—Cedar Rapids, Iowa	145.50			134.50			147.50		
Farmers' Fire—York, Pennsylvania	83.00			82.00			70.00		
Fidelity and Casualty	58.00			42.00			40.00		
Fire Association—Philadelphia	320.00			306.00			338.00		
Fire Association—England	186.00			224.00			182.00		
Firemans'—Dayton, Ohio	98.00								
Firemans'—Massachusetts	230.00								
Firemans' Fund—California	326.00			268.00			220.00		
Franklin Fire—Philadelphia	124.00			118.00			118.00		
German—Freeport, Illinois	582.00			426.00			446.00		
German—Peoria, Illinois	102.00			96.00			74.00		
German American—New York	372.00			378.00			368.00		
German Mutual—Iowa	6.00			6.00			6.00		
Girard Fire—Philadelphia	351.00			400.00			288.00		
Globe—Des Moines, Iowa	162.00			134.00			104.00		
Guarantee—North America	180.00			156.00			138.00		
Guardian Assurance—England	216.50			227.50			151.00		
Hamburg, Bremen	72.00			62.00			50.00		
Hanover—New York	96.00			96.00			84.00		
	347.00			406.00			320.00		

STATEMENT No. XXIV—CONTINUED.

NAMES OF COMPANIES.	From January 1, 1883, to December 31, 1883, incl.		
	From January 1, 1884, to December 31, 1884, incl.	From January 1, 1885, to June 30, 1885, inclusive.	
Hartford Fire, Connecticut	\$ 1,036.00	\$ 1,036.00	\$ 820.00
Hawkeye, Des Moines, Iowa	382.00	346.00	277.50
Hekla, Wisconsin	146.00	200.00	200.00
Hibernia, New Orleans, Louisiana	82.40	83.00	102.00
Home Fire, New York	820.00	1,066.00	1,232.00
Home Mutual, California	102.00	134.00	104.00
Howard, New York	102.00	114.00	28.00
Imperial Fire, New York	124.00	132.00	104.00
Insurance Company of North America, Philadelphia	400.00	490.00	448.00
Insurance Company, Pennsylvania	53.00		
Iowa and Nebraska, Iowa	70.50	235.50	4.00
Iowa State, Keokuk	84.00	75.50	57.00
La Conflance	56.00		
Lancashire, England	136.00	164.00	150.00
Lion, London, England	60.00	50.00	40.00
Liverpool and London and Globe, England	198.00	266.00	286.00
London Assurance Corporation, England	106.00	98.00	100.00
London and Lancashire, England	126.00	156.00	150.00
London and Provincial, England	40.00	44.00	42.00
Lorillard	82.00		
Louisville Underwriters	119.00	96.00	71.00
Manufacturers' Fire and Marine	172.00	136.00	
Mercantile, Cleveland, Ohio	89.00		
Mercantile Fire and Marine, Boston	84.00	88.00	68.00
Mechanics and Traders, New York	66.00		
Merchants, Newark, New Jersey	132.00	136.00	108.00
Merchants, Rhode Island	86.00	82.00	56.00
Metropole	132.00		
Milwaukee M. M., Wisconsin	178.00	176.00	178.00
Monarch, Des Moines, Iowa		102.50	90.00
Mutual Iowa Stock, Iowa	51.00		
National, Hartford, Connecticut	188.00	174.00	156.00
National Fire, New York	30.00	32.00	
Newark Fire, New Jersey	52.00	44.00	40.00
New Hampshire Fire	70.00	74.00	82.00
New Orleans, Louisiana	104.00	75.00	
New York Bowery	196.00	220.00	70.00
Niagara Fire, New York	356.10	480.00	274.00
North American, Boston		64.00	28.00
North British and Mercantile	622.00	598.00	530.00
North German Fire	58.00	34.00	
Northern Assurance	194.00	234.00	186.00
Northwestern National, Wisconsin	322.00	312.00	300.00
Norwich Union, England	118.00	118.00	118.00
Oakland Home, California			102.00
Orient, Hartford, Connecticut	304.00	236.00	250.00
Oskaloosa Fire, Iowa	190.50	50.00	
Pacific Fire, New York	196.00	218.00	66.00
Pennsylvania Fire, Philadelphia	300.00	236.00	222.00
Phoenix, Brooklyn, New York	824.00	738.00	670.00
Phoenix, England	298.00	316.00	326.00
Phoenix, Hartford, Connecticut	490.00	490.00	518.00
Providence Washington	136.00	112.00	94.00
Queen, England	296.00	296.00	264.00
Rochester German	48.00	74.00	68.00
Rockford Fire, Illinois	290.00	374.00	436.00
Royal, England	234.00	222.00	212.00
Security Fire, Davenport, Iowa	27.50	108.00	92.00
Scottish Union and National	60.00	56.00	42.00
Shoe and Leather, Boston	60.00	66.00	
Springfield Fire and Marine, Massachusetts	752.00	840.00	840.00
Standard Fire, New York		74.00	
Standard Fire Office, England	158.00		
Star Fire, New York, England	114.00	28.00	
State, Des Moines, Iowa	284.50	233.00	193.00
Sterling Fire	28.00		
St. Paul Fire and Marine, Minnesota	100.00	108.00	192.00
Sun, California		84.00	58.00
Sun Fire, England	368.00	426.00	380.00

STATEMENT No. XXIV—CONTINUED.

NAMES OF COMPANIES.	From January 1, 1883, to December 31, 1883, incl.		
	From January 1, 1884, to December 31, 1884, incl.	From January 1, 1885, to June 30, 1885, inclusive.	
Traders—Chicago	\$ 238.00	\$ 260.00	\$ 182.00
Union—Philadelphia	138.00	114.00	116.00
Union—San Francisco	244.00	244.00	176.00
Washington Fire and Marine—Boston	258.00	354.00	290.00
Westchester—New York	212.00	232.00	192.00
Western Assurance—Toronto	218.00	172.00	132.00
Western Home—Sioux City, Iowa			35.12
Williamsburgh City—New York	64.00	68.00	64.00
Totals	\$ 23,872.00	\$ 24,299.00	\$ 20,461.62

STATEMENT No. XXV—CONTINUED.

STATEMENT No. XXV.

Of the names of Life Insurance Companies and the amount of fees received from each, from January 1, 1883, to December 31, 1883, and from January 1, 1884, to December 31, 1884; also from January 1, 1885, to June 30, 1885, all dates inclusive, and the total amount received for each period mentioned, as shown by the records of the office.

NAMES OF COMPANIES.	From January 1, 1883, to December 31, 1883, inclusive.	From January 1, 1884, to December 31, 1884, inclusive.	From January 1, 1885, to June 30, 1885, inclusive.
Accident of North America	\$ 94.00	\$ 62.00	\$ 50.00
Etna Life—Hartford, Connecticut	80.00	78.00	66.00
Charter Oak Life	38.00	.....	.....
Centennial Mutual Life—Burlington	4.50	.....	.....
Connecticut General Life	42.00	.....	.....
Connecticut Mutual Life .....	.....	70.00	52.00
Continental Life—Hartford	40.00	60.00	38.00
Equitable Life—Des Moines	54.00	58.00	38.00
Equitable Life Assurance—New York	30.50	23.50	18.50
Equitable Mutual Life—Waterloo	66.00	60.00	54.00
Germania Life—New York	7.00	.....	.....
Guaranty Life—Des Moines	36.00	28.00	30.00
Hartford Life and Annuity	50	.....	.....
Home Life—Burlington	32.00	70.00	66.00
Home Life—New York	4.00	.....	.....
Homoeopathic Life	36.00	42.00	34.00
Illinois Masons' Benevolent	22.00	24.00	22.00
Iowa Life and Endowment—Oskaloosa	30.00	.....	.....
Iowa Mutual Aid—Ottumwa	1.00	.....	.....
John Hancock Life	3.00	.....	.....
Manhattan Life	26.00	.....	.....
Marriage Fund Mutual Trust—Cedar Rapids	68.00	36.00	40.00
Massachusetts Mutual Life	23.00	.....	.....
Mutual Life—New York	50.00	.....	.....
Mutual Benefit Life—New Jersey	158.00	148.00	136.00
Mutual Marriage—Oskaloosa	38.00	42.00	40.00
National Life—Vermont	28.50	.....	.....
New England Mutual Life	38.00	32.00	24.00
New York Life	34.00	.....	.....
Northwestern Mutual Life	92.00	122.00	90.00
Penn Mutual Life	169.00	165.00	84.00
Phoenix Mutual Life	53.00	24.00	28.00
Provident Savings Life	54.00	62.00	30.00
Security Mutual Life	22.00	32.00	34.00
Standard Life and Accident—Michigan	32.50	.....	47.00

NAMES OF COMPANIES.	From January 1, 1883, to December 31, 1883, incl.	From January 1, 1884, to December 31, 1884, incl.	From January 1, 1885, to June 30, 1885, inclusive.
State Mutual Life—Massachusetts	\$ 28.00	\$ 167.62	\$
Travelers—Hartford	460.00	488.00	440.00
Union Central Life—Ohio	42.00	46.00	36.00
Union Mutual Life—Maine	61.00	49.00	24.00
Union Mutual Aid—Waterloo	8.00	.....	.....
United States Life	24.00	38.00	24.00
Washington Life—New York	40.00	48.00	40.00
Totals	\$ 2,129.50	\$ 2,065.12	\$ 1,635.50
Total fees from fire companies	23,872.00	24,399.00	20,461.62
Total fees from life companies	2,129.50	2,065.12	1,635.50
Total fees from co-operative companies	175.00	172.50	195.00
Miscellaneous fees not charged in accounts of companies .....	.....	1.00	1.50
Total fees	\$ 26,176.50	\$ 26,637.62	\$ 22,293.62

STATEMENT No. XXVI.

Showing the balances due the state from the several counties on account of the different funds on the 30th day of June, 1885.

COUNTIES.	Revenue.	Insane hospital.	Orphans' home.	Asylum for feeble-minded children.	Blind, for clothing.	Deaf and dumb, clothing.	Total.
Adair	\$ 384.74			\$ 46.49	\$ 9.17		\$ 440.40
Adams	5,825.93	516.80		150.49		133.68	6,626.90
Allamakee	1,610.90	3,435.08	497.21	36.09		267.56	5,846.84
Appanoose	190.84			29.72		1.45	222.01
Audubon	530.25	66.59		3.63			600.47
Benton	8,604.86	6,013.14	5,655.53	449.18	33.55	61.31	20,807.60
Black Hawk	1,323.15	6,013.14		1.54		95	1,325.64
Boone	305.66		9.99				315.65
Bremer	387.40		70.04	12.57			470.01
Buchanan	1,418.44		196.62				1,614.76
Buena Vista	1,117.07				95.20	5.97	1,217.84
Butler	4,084.11	3,325.80					7,409.91
Calhoun	118.49	174.00		32.59	10.70		335.78
Carroll	201.32		34.43		57.40	21.67	314.82
Cass	217.85	270.74	74.46	157.38		73.15	793.58
Cedar	271.73		158.31			3.40	433.44
Cerro Gordo	663.16	180.10					843.26
Cherokee	1,037.87						1,037.87
Chickasaw	156.38				50.40		206.78
Clarke	1,190.41	724.60		67.39		3.43	1,985.83
Clay	94.61						94.61
Clayton		250.50		2.80	3.90	17.70	274.90
Clinton	268.52		350.75				617.27
Crawford	436.69			6.02			442.68
Dallas	324.46						324.46
Davis	263.63	350.62	233.36				847.61
Decatur	544.86	712.91	47.20	126.92	403.62	136.51	1,972.62
Delaware	318.96			13.88		24.35	357.19
Des Moines	483.69						483.69
Dickinson	186.84						186.84
Dubuque	21,676.70	9,569.23		288.77		96.61	31,570.31
Emmet	48.71	514.94		3.31		3.12	570.08
Fayette	1,145.65	882.79					2,128.42
Floyd	302.59	90.68					393.27
Franklin	5,029.36	1,068.07		34.69		2.05	6,133.17
Fremont	178.33						178.33
Greene	557.59	33	33.32	11.70		10.70	613.64
Grundy	222.29	322.67					544.96
Guthrie	355.24	1,230.74	58.35				1,644.33
Hamilton	1,411.91	275.00		10.29	16.52	11.18	1,687.94
Hancock	5,769.43			1.00			5,770.43
Hardin	1,580.12	1,237.96		69.14	19.25	8.90	2,915.37
Harrison	4,414.26						4,414.26
Henry	737.52	377.00					1,114.52
Howard	2,611.23	513.34		8.36	19.71	4.42	3,157.06
Humboldt	366.68	195.41					562.09
Ia	183.39	1,000.99	52.80	14.80	42.84		1,294.02
Iowa	515.83			38.28			554.11
Jackson	1,343.00	1,011.43	44.32				2,398.75
Jasper	233.54						233.54
Jefferson	543.83						543.83
Johnson	672.04	312.95	149.98				1,134.97
Jones	357.85			1.03		8.54	367.42
Keokuk	8,658.14	10,792.55		247.74	100.41	99.22	19,898.06
Kossuth	1,346.44	574.34	6,703.55			344.75	9,964.48
Lee	198.92	416.30	82.56		19	37.84	735.61
Linn	851.90	100.87		122.52	13.85	60.61	1,149.75
Louisa	82.21						82.21
Lucas	2,332.86	1,752.51			54.32	69.13	4,148.82
Lyon	869.31	2,375.97	637.73	110.13	63.40	32.10	4,088.64
Madison	734.29		2,026.09	203.68	396.32	80.27	3,440.62
Mahaska	465.02	235.76					700.78
Marion	311.40						311.40
Marshall	219.38						219.38
Mills	430.25		89.09				519.34
Mitchell	228.21						228.21
Monona	947.83						947.83
Monroe	321.37		33.33	177.17	12.25	62.09	544.77
Montgomery	141.29		33.34	97.21	85.16		357.99
Muscatine	967.94	45.00					1,012.94
O'Brien	836.78						836.78
Osceola	94.44	248.27					342.71
Palo Alto	2,410.67	253.00				30.20	2,693.87
Plymouth	535.05	799.19		27.04			1,361.28
Pocahontas	3,138.59	4,550.57	207.52	23.38			7,920.06
Polk	2,726.51		600.00	609.89	50.57	92.87	4,079.84
Pottawattamie	1,993.21	1,449.26	608.29	79.02			4,125.23
Poweshiek	947.96	80.90	116.67	4.33	30.80		1,183.41
Ringgold	5,728.47	1,088.17	110.71	22.29		9.17	7,950.81
Sac							1,228.34

STATEMENT No. XXVI—CONTINUED.

COUNTIES.	Revenue.	In sane hospital.	Orphans' home.	Asylum for feeble-minded children.	Blind, for clothing.	Deaf and dumb, for clothing.	Total.
Scott	8,605.15	674.30	536.03	6.17	73.29	22.56	9,934.23
Shelby	3,772.00	183.11		69.40	15.70	15.70	3,991.39
Sioux	123.08				36.51	44.87	274.57
Sory	693.86	145.00	33.33	106.60	13.70		1,013.49
Texas	1,145.00	1,145.00					2,290.00
Tioga	4,377.84	1,389.59	315.67	107.41	15.45		6,247.96
Union	235.21					30	235.51
Van Buren	165.00		16.66	34.62	64.95	3.63	188.63
Wapello	262.90	1,010.90		100.39	14.75	108.61	1,537.74
Warren	496.49	270.38					766.87
Washington	496.49	270.38					766.87
Webster	224.92		41.66				266.58
Winneshiek	1,652.80	2,481.53	49.98	48.76			4,233.07
Winnebago	1,321.54	76.21				21.08	1,418.83
Winneshiek		916.99		10.16			927.09
Woodbury	238.08	501.50	266.64		16.50		1,043.22
Worth	2,018.23	1,273.10		35.16			3,773.83
Wright					63.30		63.30
Total	\$ 14,251.28	\$ 70,619.81	\$ 21,333.31	\$ 4,092.96	\$ 2,810.36	\$ 2,172.26	\$ 241,501.54

STATEMENT No. XXVII.

Amounts in hands of County Treasurers on the first day of July, 1885.

COUNTIES.	General revenue.	In sane fund.	Orphans' Home fund.	On account of the Blind.	On account of Institution for the Deaf and Dumb.	On account of Allocated Children.	Total.
Adair	384.74	516.80		9.17	9	46.49	1,057.10
Adams	5,895.83	2,367.71					8,263.54
Allamakee	1,008.90					27.14	1,036.04
Appanoose	100.84	66.89					167.73
Ashtabula	330.25	4,487.69					4,817.94
Benton	8,604.96						8,604.96
Black Hawk	1,306.69						1,306.69
Boone	754.09						754.09
Bremer	1,418.14	196.62					1,614.76
Buchanan	1,117.07						1,117.07
Buena Vista	4,084.11	3,325.60					7,409.71
Calhoun	118.49	174.00					292.49
Carroll	317.85						317.85
Cass	213.40		58.33	57.40	21.67		350.80
Cedar	663.16						663.16
Cerro Gordo	1,037.87						1,037.87
Chickasaw	1,596.38		16.67				1,613.05
Clacke	1,194.41						1,194.41
Clay	84.31	250.50			7.50		342.31
Clayton	366.52		58.33				424.85
Clinton	437.17		8.29				445.46
Crawford	334.44						334.44
Dallas	253.03	350.00					603.03
Decatur	218.96	683.91					902.87
Delaware	453.69						453.69
Des Moines	192.84						192.84
Dickinson							
Dubuque	21,675.70						21,675.70

STATEMENT No. XXVII—CONTINUED.

COUNTY.	General revenue.	Insane fund.	Orphans' Home fund.	CLOTHING FUNDS.				
				On account of the blind.	For the deaf and dumb.	On account of the feeble-minded.	Children.	Total.
Emmet.	48.71	9.76						58.47
Fayette.	1,145.65	231.12						1,376.77
Floyd.	5,088.26							5,088.26
Franklin.	2,082.26	1,055.67					31.69	3,169.62
Greene.	178.35							178.35
Grundy.	657.59							657.59
Harrison.	222.25							222.25
Hawthorne.	335.54		41.67					387.21
Hamilton.	556.00							556.00
Hardin.	275.00							275.00
Harrison.	6,703.43						10.30	6,813.73
Henry.	1,556.12	1,537.56					1.00	3,094.68
Hickman.	4,414.36							4,414.36
Howard.	2,611.23							2,611.23
Humboldt.	813.30							813.30
Iowa.	366.68	23.48						390.16
Jackson.	515.83						3.51	519.34
Jasper.	185.39		16.67					202.06
Jefferson.	1,543.00	353.30						1,896.30
Johnson.	543.53							543.53
Jones.			149.98					149.98
Keokuk.	972.04							972.04
Kossuth.	357.85							357.85
Lee.	1,596.44							1,596.44
Lea.	372.94						1.63	374.57
Lewis.	103.92							103.92
Lucas.	851.90							851.90
Lyon.	82.21							82.21
Madison.	2,332.86	1,752.51	869.89	54.13	69.13		11.42	4,912.92
Manitoba.	759.35							759.35
Marquette.	770.35							770.35
Marshall.	465.69							465.69
Mills.	311.70	235.76						547.46
Mitchell.	319.38							319.38
Monroe.	430.45							430.45
Monroe.	228.31							228.31

Montgomery	947.03
Oberlin	947.26
Oberlin	141.29
Oberlin	967.94
Oberlin	836.78
Ossola	94.44
Pace	2,633.67
Palo Alto	1,361.28
Plymouth	2,298.51
Pocahontas	27.04
Polk	23.38
Pottawatomie	1,693.21
Poweshiek	1,045.62
Ringgold	6,988.67
Sac	9,411.63
Scott	3,773.00
Shelby	723.06
Sioux	1,417.05
Taylor	5,090.32
Taylor	225.51
Union	165.00
Van Buren	292.56
Wapello	1,417.30
Warren	861.59
Washington	2,315.79
Weber	1,397.75
Winnebago	236.06
Winnechesk	102.83
Woodbury	4,603.39
Worth	1.65
Wright	196.77
Total	176,592.77

Totals	\$914.45.
+ Clayton county's general revenue overpaid by	\$914.45.
- Hamilton county's general revenue overpaid by	\$231.02.
+ Jones county's general revenue overpaid by	\$298.91.
- Winesapleak county's general revenue overpaid by	\$149.33.

GENERAL REMARKS.

GENERAL REVENUE RECEIPTS.

It may be of interest to the general reader to give a brief explanation of the character and condition of the several funds specified in the statement showing the condition of the treasury. To those few citizens who keep themselves fully informed in regard to the details of public affairs, such a reference is, of course, superfluous. By far the larger number who will examine this report, however, aim only to acquire a general knowledge of public affairs, and they are often unable to understand the precise character of these separate funds, as specified in the financial reports. With a view to aiding such readers to form correct ideas of each of these specific funds, they will be separately and briefly referred to.

General revenue is composed of moneys derived from or on account of—

1. *The state taxes*, $2\frac{1}{2}$ mills levy, and paid into the state treasury, from time to time, by the county treasurers.
2. *Interest on delinquent taxes*, paid by parties as penalties for failure to pay taxes before they become delinquent, which penalties are collected by county treasurers when taxes are paid, and transmitted by them to the state treasury.
3. *Insane dues from counties*.—This sum is collected from counties having patients in the insane hospitals. Each insane hospital reports quarterly to the auditor of state the name of each patient, the county to which he belongs, and the amount charged for his support for the quarter. A warrant is then drawn by the auditor on the state treasury for the aggregate amount thus due the hospital. The auditor then notifies each county of the sum due from it for the support of its patients. A tax is levied by the board of supervisors from year to year for the payment of the amount due

the state for the advanced payments made to the hospital on behalf of the county. In this way the state is reimbursed from collections of this special insane tax, paid by county treasurers into the state treasury.

4. *Dues for care of indigent children*.—The state provides for paying all expenses of soldiers' orphans. Chapter 94, of the laws of 1876, made provision for the reception, support, and education of such other destitute children, having a legal settlement in the state, as the board of trustees may determine, on application from the board of supervisors of the county in which the child resides. The expenses of this class of children are required to be paid by their respective counties, and substantially the same character of reports is made to the auditor of state, and county auditors, as in the case of the insane hospitals.

5. *Clothing accounts of pupils at the institution for the education of the deaf and dumb*.—The charges therefor are certified by the superintendent periodically to the county treasurers, to be collected from guardians, if able to pay; otherwise they are paid by the county, a special tax being authorized for the purpose, and the amounts paid into the state treasury; the auditor of state being furnished by the superintendent with a duplicate of the accounts certified to the counties.

6. *Clothing accounts of pupils at the college for the blind*.—The charges therefor are certified and collected in the same manner as the preceding, except that there is no provision for making good deficiencies caused by inability of parents or guardians to clothe their wards.

7. *Clothing accounts of the inmates of the institution for feeble minded children*.—The process concerning these charges is similar to that for collecting the clothing accounts of deaf and dumb pupils, except that they are certified to the county auditor instead of to the county treasurer, and there is no provision for a special tax.

8. *Penitentiary at Fort Madison*.—This item is realized from contracts for prisoners' labor at the penitentiary, and is paid in from time to time, on the order of the governor, as payments are made by the contractors as the moneys accumulate.

9. *Peddlers' licenses*.—Section 906, of the Code, fixes licenses for different classes of peddlers, ranging from ten to seventy-five dollars annually. The county auditor is required to issue the license on payment being made to the county treasurer. It is a state tax, and

is required to be paid into the state treasury. If the law were generally enforced, judging from the large number of this class of merchants to be seen everywhere throughout the state, the revenue from this source ought to be much larger than the amount it now yields, as the same appears in the financial statement given in this report, which is evidently much smaller than it should be.

10. *Sales of laws.*—This item is obtained from sales of laws made by county auditors, furnished to the counties by the secretary of state for sale to any who may want to purchase. The money is paid to the respective county treasurers, and sent to the state treasury; and account of the sales is made by the county auditors to the auditor of state.

11. *Taxes from insurance companies.*—This item is received from insurance companies not organized in this State but admitted by the auditor to transact business in it. Both fire and life insurance companies are required to pay a tax of two and one-half per cent on their gross premium receipts in the state each year, and this constitutes the item. Home companies are listed for taxation by the assessors, and taxed the same as other property.

12. *Insurance companies' fees, paid in by auditor of state.*—This is composed of fees collected from insurance companies doing business in the state. These are for certificates of authority to transact business in the state for each year. Companies organized in other states and countries are usually charged two dollars for each certificate of authority issued. A higher rate is charged where by the laws of the state in which the company is organized a higher rate is prescribed, when the same is charged its agents here. For filing annual statements and articles of incorporation there is charged twenty dollars for the former and twenty-five dollars for the latter. The retaliatory rule also applies here in cases where charges for the service are greater in the state where the company is located. Other minor fees are collected, but those mentioned compose the greater portion of the amount. Home companies organized in this state are required to pay less fees than others. Certificates are fifty cents each; filing annual statements two dollars and fifty cents; and filing and examination of first application of a company and issuing certificate of license ten dollars. These fees are all collected by the auditor of state. He is required by law, together with other state officers, to keep an accurate and particular account of all fees received by him, verify it by

affidavit, render it monthly to the treasurer of the state, and pay the amounts thus received to the treasurer at the end of each month.

13. *Secretary of state.*—These are collected by the secretary of the state for notarial commissions, land office fees, recording articles of incorporation, and other services. He is required to account for them and pay to the treasurer under the same provision of law which requires the auditor of state to report and pay over his fees.

14. *Clerk of the supreme court.*—These are collected by the clerk from litigants mainly, and are accounted for the same as provided for the other state officers.

15. *Superintendent of public instruction.*—These are fees collected from applicants for state teachers' certificates and diplomas, on examination by state board of examiners.

16. *Superintendent of hospital for insane at Mount Pleasant.*—These are composed of moneys collected by the superintendent from patients, and paid by him into the state treasury to reimburse the state for payments made to the hospital for their support.

17. *Western Union Telegraph Co.*—This is the only line of telegraph operated for general purposes in the state, and is assessed by the executive council as required by chapter 59, laws of 1878. The tax assessed is paid into the state treasury and is in lieu of all other taxes.

18. *George W. Bemis, case of Bemis, State Treasurer vs. F. R. West & Sons.* This item represents costs paid by the state in suit against F. R. West & Sons, and refunded by Mr. Bemis after the state had by law reimbursed him for the loss which he failed to recover from West.

19. *J. L. Brown, auditor of state, from sale of blanks.* This item is self-explanatory.

20. *E. J. Ennis, for support of insane patient:* refunding to the state the cost of maintenance of an insane patient at the hospital.

21. *S. H. Watson, treasurer college for the blind.* An unexpended appropriation, drawn from the treasury for building iron fence, refunded.

22. *Sale of laws, codes, and revisions by secretary of state.* This needs no explanation.

23. *Sale of old furniture, ashes, stoves, paper, and carpets.* This also explains itself.

24. *Sale of stationery by secretary of state.* The secretary is

authorized to sell stationery at cost to the members of the general assembly, and this item shows the amount received therefor.

25. *W. H. Shaw, to apply on Dyer property.* This is a payment on property sold to Shaw some years ago. It was taken on a defalcation of a former county treasurer of Polk county, on a settlement made by the census board in 1870, and belongs to state revenue.

26. *Attorney-general, on account of Orwig defalcation.* This consists of money collected from sale of property taken on the defalcation named.

27. *Attorney-general in the case of State vs. Watson.*

28. *S. F. Stewart, for stamps used.*

29. *Railroad commissioners' tax.* This tax is levied on the railroads of the state for the special purpose of paying salaries and expenses of the board of railroad commissioners, is based on estimates made by the board each year, and is levied by the executive council. The commissioners are paid out of the general revenue of the state, and this tax is levied and collected to reimburse it.

These twenty-nine specified items compose the entire general revenue of the state for the two years that ended June 30, 1885. This constitutes the fund which pays all the expenses of the state government, including all salaries, buildings, and improvements of all kinds paid for by the state.

The principal portion of the revenue is received from the two-and-a-half-mills tax. The amount derived from this source, it will be seen, is \$1,904,881.93. The total of the sums derived from all the other sources, which have been enumerated and considered, was \$590,283.79, making the total of state revenue proper the sum of \$2,495,165.72. By reference to the last auditor's report, it will be seen that the receipts for general revenue are in excess of the estimates then made by the auditor. On page 42, of the report of 1883, his table of estimated receipts will be found. The aggregate is \$2,482,600. The excess of actual receipts over the estimates there made is \$12,565.72. This is a very close approximation of the aggregate estimates to the actual result; but the receipts would probably have been about two hundred thousand dollars more at the end of the term if the semi-annual tax law had not been in operation the present year. This is the estimate of the extent of the falling-off in receipts in consequence of its operation. It must also be remembered that the estimates were made on the basis of two mills, whereas the actual levy was two and one-half mills. The estimates then made were, of

course, incorrect, in consequence of the increase of one half mill authorized by the general assembly, although the actual receipts proved to be very nearly that made by the estimates. This result was to a great extent caused by the operation of the law for the semi-annual payment of taxes, which curtailed the receipts for the first half of the present year, and thus deprived the treasury of the increase of funds from the extra half mill added to the tax for 1884.

In addition to what is termed general revenue, other funds are received, held, and disbursed by the state treasurer, for which he gives his receipts, and for which he is charged on the books of this office. Immediately following the footings of the items composing the general revenue in the statement, under the heading, "from other sources," these several accounts will be found.

1. The first is agricultural college endowment fund. This is money derived from the sale of lands belonging to the college land-grant from the general government. As the money is received by the officers of the agricultural college in payment of lands sold, it is paid into the state treasury, and held for investment. As this fund is designed to be perpetual, no part of the principal can be used except for investment in interest bearing security. As fast as lawful loans can be made by the proper authority, the money is disposed of so as to secure the safety of the fund at the best rate of interest that can be obtained. This is a trust fund, and is in no sense state revenue.

2. *Swamp-land indemnity fund.*—This is composed of money received from time to time from the general government for swamp-lands in the several counties where lands, proven to be such as brings them under the description of swamp-lands, have been sold by the government for cash. This money is paid back to the state and receipted for by the state treasurer as swamp-land indemnity fund. The state long ago gave the swamp-lands to the counties, and the money received as indemnity, for these lands sold, goes to the counties where the lands are situated. The state treasurer pays it to the agents of the counties, they receipt for it, the receipts are filed in this office, and the treasurer is credited with the amounts, and that ends the transaction as far as the state is concerned.

3. *Permanent school-fund.*—This consists of sums received from sales of property taken on indebtedness to the permanent school-fund. When any considerable amount has accumulated in the state treasury, it has been sent out to the counties to be loaned as provided by law.

4. *Temporary school-fund.*—This is interest derived from loaning

the permanent fund, and is distributed semi-annually among the several counties, to be expended for educational purposes. The state, having borrowed \$345,435.19 of the permanent school-fund, pays at the rate of eight per cent interest on it. For the amount of this interest a warrant is drawn on general revenue. The sum then becomes temporary school-fund, and enters into the general distribution semi-annually among the counties of the state. Statements of the semi-annual school-fund apportionments will be found in this report, each of which includes the proportion of interest paid by the state on the sum borrowed from the permanent school-fund.

The total of these separate funds, other than general revenue, received by the state treasurer during the fiscal term was \$132,560.26. This added to the general revenue makes the aggregate of the receipts into the state treasury the grand total of \$2,627,725.98, as shown in the statement number 1, "receipts and disbursements" in this report.

TRANSACTIONS OF THE FISCAL YEAR.

The balance of general revenue on hand at the close of the fiscal term, June 30, 1883, as shown by the auditor's report of that date, was \$71,559.52. This sum, added to that received as specified in the detailed statement of general revenue receipts, \$2,495,165.72, makes an aggregate of \$2,566,725.24, which has passed through the state treasury for general revenue purposes during the two fiscal years.

Disbursements of this fund have been made from time to time by the payment of auditor's warrants on the state treasurer. Of the amount of warrants issued, that officer has redeemed \$2,390,739.76. A large amount has been presented for redemption when the treasurer had not funds on hand with which to pay them. These were indorsed, and drew six per cent interest until the treasurer could redeem them. The interest thus paid amounted to \$28,833.54. This, added to the amount redeemed, makes \$2,419,573.30 actually paid out by the state treasurer during the fiscal term. Thus is left a balance of state revenue in the treasury of \$147,151.94, as shown in the statement.

WARRANTS OUTSTANDING, ISSUED, AND REDEEMED.

At the commencement of the fiscal term, there were outstanding warrants, as shown by the auditor's report of 1883, to the amount of \$16,450.60. There were issued during the last two years \$3,139,813.89. Those outstanding at the commencement of the term added to those

issued make the sum of \$3,156,264.49. The amount of those redeemed during the term was \$2,390,739.76. Taking this amount from the sum of the total outstanding at the commencement, and those issued during the term, and we have the total of warrants outstanding and unredeemed on the 30th of June, 1885, which is the very large sum of \$765,524.73.

Under the former mode of collecting the taxes it is estimated that about \$207,000 more would have been received into the treasury than was actually received in consequence of the semi-annual collection of taxes as provided by chapter 194, laws of the twentieth general assembly. As nearly as can be estimated this is about the extent of the deficiency of receipts for the present, as compared with those of the previous term. This being the first year of the practical operation of this new mode of tax collections, it necessarily interferes to a large extent with the receipts of the state treasurer, and he has consequently been under the necessity of indorsing many warrants that could under the former law—providing for the full payment in the month of February—have been redeemed. So far as tested, the operation of the new law has proved disadvantageous to the interests of the State, in being the means of preventing the collection and receipt of revenue at the time of the year when the expenditures of the extraordinary appropriations for buildings and improvements are by far the largest. With sufficient time and experience under the new mode of semi-annual payments, the present difficulty may be somewhat obviated, but under existing circumstances it produces unfavorable effects, and will result in causing the state to pay many thousands of dollars this year for interest on indorsed warrants. In future it would be well for the general assembly to consider this changed condition when making extraordinary appropriations, and make them payable in such installments as shall enable the treasurer to redeem the warrants when presented for payment.

While the falling off in the receipts of revenue in the first half of 1885, partially accounts for the large amount of outstanding warrants as shown in this report, it must be admitted, however, that the last general assembly went much beyond the resources of the state in making extraordinary appropriations. Upon referring to the auditor's report of 1883, it will be seen that the estimates then, made of receipts and expenditures for the fiscal term which ended with June last, were very nearly in the aggregate what the actual receipts have been, as shown in the statement of receipts made in this report. The

estimate of expenditures was of course, made from the actual provisions in the laws fixing the several sums for specific and ordinary purposes, and it is assumed was substantially correct. The sum of the estimated expenditures, subtracted from the estimated receipts, left \$563,780, as the amount that would be available for extraordinary appropriations. It is true that the receipts were estimated in a two-mill state levy. One-half mill having been added, the receipts will be finally increased in the neighborhood of \$475,000. But with this addition the receipts will prove to be much short of the amount needed to pay the extraordinary appropriations made at the last session. It would be well for the financial interests of the state if appropriations could be confined within the limits of the resources provided for their payment. The tendency of legislation seems to be toward making appropriations much in excess of the resources of the treasury. From this cause the treasurer is constantly compelled to indorse warrants, and consequently to pay interest on them until they can be redeemed. This should not be encouraged. The financial condition of the state should be such as would enable it to pay warrants as soon as presented at the treasury for redemption. This can be the rule only when the general assembly confines its extraordinary appropriations within the limits of the excess of receipts over the ordinary and standing appropriations as estimated by the auditor. It would perhaps be well for the general assembly to require a clerk to keep an account of every extraordinary appropriation made, so that members could obtain, at any time, the aggregate of such as has passed into law. It is difficult for members, burdened with a multiplicity of business, to be able to know what the sum of appropriations is, and especially so when the session approaches its close. Under these circumstances members vote for appropriations which they would not approve if they knew that in doing so they would compel the treasurer to pay interest on a large amount of warrants. If members could be kept informed from day to day of the gross amounts appropriated, they would be placed in a position to know, beyond question, the true condition of the financial ability of the state to meet them when called for. If the general assembly persist in making a larger amount of appropriations than the receipts at the treasury can pay during the fiscal term, it should make provision for raising the necessary revenue to insure their payment. Any other course only creates embarrassment, and entails an additional and needless expense upon the state. It also necessitates the payment of

a part of the expenditures authorized to be made from the receipts of the following fiscal term instead of confining such expenditures to the receipts of the current period. The succeeding legislature thus finds itself embarrassed with a load of inherited inability to meet necessary expenditures and at the same time pay a large portion of the appropriations made by its predecessor. If the same disposition to make excessive appropriations should be practiced by the general assembly of 1886 as was the case with its predecessor, it would place the financial affairs of the state in a very unsatisfactory condition. It is, however, to be expected that it will be warned by the course of its predecessor, and so control its appropriations as to keep them within the probable receipts of the present fiscal term. Unless this is substantially adhered to, the financial condition of the state will be such as to create embarrassment and render it unable to meet its pecuniary obligations. This is a situation which should by all means be avoided, and the general assembly when advised of the danger can be safely trusted to see that it will be surely prevented.

In Statements IX and X of this report, the estimates of the receipts and expenditures for the current fiscal period will be found. The former is based on a two-and-one-half-mills levy for 1885, and a two mills levy for 1886. The law provides for a two-and-one-half-mills levy for 1885 only, and unless the general assembly authorize it no more than two mills can be levied for 1886. The various other items are estimated on the actual receipts of the last fiscal term as a basis for the future. It will be seen that the estimate of interest on delinquent taxes is less than the actual amount received from this source during the last fiscal term. It is believed that the operation of the law providing for the semi-annual payment of taxes, and the consequent stoppage of interest, together with the reduction of the penalty for non-payment, from one per cent a month for the first three months, two per cent a month for the second three months, and three per cent per month thereafter until paid, to the uniform rate of one per cent per month, will materially reduce the amount received from this source. Experience under the new system of payments and penalties will alone demonstrate what the actual results will be; but the probabilities are that little, if any, more than one-half the amount of the actual receipts of the last fiscal term will be realized from this source. The estimate is therefore placed at \$25,000. The actual receipts from interest during the term just closed, as shown by the statement of receipts, was \$44,263.63.

THE EQUALIZED VALUATION

of the state, it will be seen by reference to Statement XXI in the report, amounts to \$489,660,081. By reference to the auditor's report of 1883, we find it was, two years ago, \$463,824,466; thus showing an increase in the valuation, for the period, of \$25,835,615. In comparing this increase with that of the fiscal period from 1881 to 1883 it appears that the increase of the valuation of the property of the state was very much greater during the first two years than it was for the last. By reference to the report of 1881, it will be seen that the total equalized valuation is reported to have been \$419,102,728, being \$44,721,738 less than that shown by the report of 1883. It thus appears that the increase in the valuation of the taxable property was \$18,886,123 less during the last two years than during the two preceding. It has been generally expected that the valuations made by the assessors this year would more nearly approximate the actual value of property than had formerly been the custom. If this expectation was to any extent realized, it would argue a still smaller comparative increase in the valuation during the period just closed.

The entire equalized valuation being as already stated \$489,660,081, and deducting therefrom the amount of exemptions for tree-planting, which is \$5,880,294, and we have \$483,770,787 as the basis of the state tax-levy. The board of equalization has, in accordance with law, levied two and one-half mills for 1885, which it is estimated will realize \$1,209,427. As before stated, the estimate for 1886 is calculated on a basis of a two-mills levy. This makes \$967,541. Adding the estimates for the two years together, we have the gross sum of \$2,176,969. This, with the estimated receipts from all other sources, gives us the total sum of \$2,781,269. This may reasonably be considered as the full amount of general revenue which will be received into the treasury during the current fiscal term under existing statutory provisions. Of course, if the general assembly should provide for levying more than the estimated two mills for 1886, the resources of the treasury will be increased accordingly; but the estimates made by the auditor can only be made under existing laws, and any calculations made on a presumption of change therein would be unwarranted. Having ascertained what the probable receipts into the treasury will be for the current fiscal term, we will now consider the estimated expenditures for the same period.

Upon reference to statement X, it will be seen that the total ex-

penditures for the fiscal period, as contemplated by existing laws, will amount to the formidable sum of \$2,245,028. To meet this outlay, the estimated resources are, as before stated, \$2,781,469, leaving a balance of \$535,841. The amount of outstanding warrants unredeemed, on the 30th of June, was \$765,524.73. Subtract from this the cash in the treasury at the same date, which was \$147,151.94, and we have \$618,372.79 of warrants outstanding without means for redemption. Apply the balance above shown—\$535,841—to the redemption of the outstanding warrants, and we still have a deficiency of \$82,531.79 of outstanding warrants without any prospective means for redemption. This shows such a financial condition as will require the general assembly to exercise great wisdom and rigid economy in managing the financial affairs of the state. The twentieth general assembly was entirely too liberal in making extraordinary appropriations, as the foregoing statement of the financial condition of the state unmistakably demonstrates. How to extricate it from the present embarrassment is a question for the twenty-first general assembly to consider. Under the present outlook it would seem that there can be no funds to expend for extraordinary purposes whatever, unless further provision be made for raising revenue.

Sometimes legislators are unable to see why large amounts should not be realized from unpaid taxes, and sums reported as in the hands of county treasurers, in addition to the receipts as estimated by the auditor. Such persons may be reminded of the fact that experience has demonstrated that similar balances exist at the close of each fiscal term, and cannot be taken into account in making estimates of the receipts, as it may be safely presumed that like amounts will be shown at the close of the present fiscal period as at the end of those preceding. We can rely on receiving into the treasury only the full amount of the tax levy, depending upon collections from unpaid taxes of former years to make good the deficiency of the present time. The full amount of the levy may be calculated upon this year, as the extra half mill has been added for several years past, and the now unpaid taxes from this source will doubtless make good the deficiency that would have occurred if the extra half mill had been levied for this year only. Judging from all the present known sources of revenue, it will not be wise or safe for the general assembly to presume that more will be realized than is covered by the estimates submitted.

VALUATION OF PROPERTY.

The total equalized valuation of property, as before stated, is \$489,660,081. That this figure very inadequately represents the wealth of the state needs no argument to establish. It is palpable. No observing person will contend that the state's growth in population, until it now contains one and three-quarter millions of people within its borders, has not been accompanied with a much greater increase in wealth, both acquired and productive. Yet the figures of the assessors would indicate far otherwise, as appears by the following statistics for a series of years:

YEARS.	Population.	Valuation.	Valuation per capita.
1856.....	517,875	\$164,394,413	\$317.44
1857.....	*562,950	210,044,533	373.13
1859.....	641,628	197,823,350	308.31
1861.....	*685,713	177,244,316	251.19
1863.....	701,093	187,108,974	238.35
1865.....	756,427	215,063,401	284.31
1867.....	902,317	256,517,184	284.28
1869.....	1,045,025	294,532,252	281.84
1871.....	*1,217,900	348,642,728	286.26
1873.....	1,251,340	369,124,912	294.98
1875.....	1,350,553	395,423,140	293.52
1877.....	*1,445,900	404,670,044	279.87
1879.....	*1,541,000	405,541,397	262.14
1881.....	*1,660,000	419,102,728	252.47
1883.....	*1,700,000	463,824,466	272.33
1885.....	1,753,980	489,660,081	279.17

* Estimated.

These figures shows that, while the population of the state has increased in the last twenty-nine years 238 per cent, the assessed valuation of property has been raised only 198 per cent, and that the valuation per capita, which was, in 1856, \$317.44, and in 1857, \$373.13, is now only \$279.17. In the latter ratio, too, is included the valuation of all the railroad property in the state, itself amounting to \$18.06 per capita. The increase in valuation is found, on inspection, to be the greater in personalty, contrary to what seems to be the general impression. Since 1857, a period of twenty-eight years, personal property has increased in valuation 128 per cent, while realty has augmented only 111 per cent, according to the assessors' figures.

This system of persistent low valuation cannot be justified on any grounds constant with the welfare and credit of the state and its various subdivisions.

Statement No. XIX exhibits some remarkable disparities in the value of live stock, according to the assessors' figures, in the several counties. The valuation of cattle ranges from \$18.32 a head in Davis county, and \$15.47 in Appanoose county, to \$6.14 in Winneschick and \$6.46 in Lyon; that of horses, from \$43.20 in Davis, and \$42.78 in Mills, to \$15.85 in Lyon and \$15.95 in O'Brien; that of mules, from \$53.88 in Mills, and \$51.32 in Page, to \$16.62 in Lyon and \$16.92 in O'Brien; that of sheep, from \$2.01 in Pocahontas, and \$1.53 in Linn and Monroe, to 41 cents in Palo Alto (adjoining Pocahontas), and 47 cents in Lyon; and that of swine, from \$4.30, in Van Buren and \$4.23 in Davis, to 62 cents in Carroll and 30 in O'Brien!

These enormous disparities ought in some manner to be remedied; and this can be done by giving the state board power to equalize as to live stock as well as to realty. That body can make all due allowances for inequalities of breeds in the several counties as well as it can for different qualities of lands and lots. The injustice of the present system, or rather want of system, would seem to be too flagrant to permit it to be longer tolerated.

INDEBTEDNESS OF COUNTIES, CITIES, TOWNSHIPS, AND SCHOOL DISTRICTS.

This office is frequently called upon for information relative to the indebtedness of the abovenamed corporations. It is worthy the consideration of the general assembly whether it would not be well to provide by statute for requiring reports to be made to this office by local officers, giving the data from which accurate compilations of the desired information could be made.

GENERAL REVENUE.

Former auditors, in their biennial reports for a number of terms, have uniformly agreed in recommending a change in our revenue laws so as to make the counties responsible to the state for the full amount of state tax levied on the equalized total value of the property in each county, without additions or deductions therefrom. Without reiterating the reasons given in favor of the proposed change, I would simply indorse the views of former auditors, given in their reports in regard to it, and again suggest that the general assembly give the subject favorable consideration.

AUTHORITY FOR DRAWING MONEY FROM THE TREASURY.

The constitution ordains that "no money shall be drawn from the treasury but in consequence of appropriations made by law." This provision seems to be very positive, and its requirements exacting. Yet I find a practice has grown up of issuing warrants on what I cannot but regard as very doubtful constitutional authority. It not unfrequently happens that an act is passed fixing a rate of compensation for services to be performed; but no provision is made for drawing the same from the treasury. Yet, as such act seemed to contemplate creating a public charge, it has been looked upon as implying an appropriation; and warrants have been drawn upon the authority thereof. Of the character of claims thus treated, I may instance the following: The per diem of the regents of the university; the per diem and mileage of the trustees of the various institutions, except the agricultural college and the hospitals for the insane (the compensation of the trustees of these institutions being provided for by special enactment); the per diem and mileage (beyond actual expenses) of the directors of the normal school; and the allowances to the attorney-general beyond his annual salary. Warrants have also been drawn under the authority of joint resolutions. In view of the fact that the practice had gained some sort of sanction from usage, I did not think it advisable to make any material change therein; but I deem it my imperative duty to call attention thereto, in hopes that the general assembly may be induced to take action calculated to make the manner of drawing money from the treasury conform in all respects to the constitutional requirement.

PAYMENTS IN TO THE STATE TREASURY.

How to secure prompt payments by the county authorities of the moneys due the state, on the various accounts, has repeatedly been the subject of recommendation in the official reports of this office, and something has been accomplished toward the end desired, so that the law is quite clear as to the duty of county officers in this regard. The time of payment of general revenue and insane hospital dues are specified, and the mode of proceeding in order to reimburse the state for the care of indigent children, and for the expense of clothing the inmates of the institutions for the blind, the deaf and dumb, and the feeble-minded, is laid down, and the duties thus prescribed are reasonably well performed in most of the counties. There

are exceptions, however, unfortunately too numerous, and these exceptions increase the interest account of the state, by reason of the inability of the treasurer to cash warrants because of funds thus withheld. These remarks particularly apply to the funds required of the counties for the care of their unfortunates at the several state institutions. Statement No. II shows the amounts paid by the state for the care of the insane at the hospitals and the indigent children at the orphans' home, and the clothing of the blind, the deaf and dumb, and the feeble-minded, and statement XXVI exhibits the amounts yet due the state from counties on these several accounts. From these statements the following table is collated:

	Amount paid by state.	Amount due from coun- ties June 30.	Percentage.
Care of insane.....	\$ 386,537.00	\$ 70,619.00	18
Indigent children.....	37,085.34	21,333.31	57½
Clothing for feeble-minded children.....	10,079.54	4,092.98	31
Deaf and dumb pupils.....	2,396.84	2,172.25	90
Blind pupils.....	1,807.24	2,810.38	1.65
Total	\$ 437,905.96	\$ 101,027.92	24

It will be seen that the amount due because of the pupils at the college for the blind exceeds the entire amount charged for the period of two years. This great deficiency is partly accounted for by the fact that there is no provision for meeting any amount that may be lacking by reason of the inability of the parents or guardians of the pupils to pay the expense of clothing their wards. This ought to be remedied by requiring the amounts due in such cases to be paid out of the county treasury.

In 1878, in order to facilitate the payment of insane dues, an act was passed, attaching a penalty of three per cent a month in case of failure of the board of supervisors to levy the necessary tax to pay those dues. There appears to be no difficulty on this score now, if there ever was any. A tax, abundantly sufficient, is levied by all the counties, to meet the accruing expenses, on this account; but in not a few counties it appears to be used as an addition to the ordinary county revenues, and turned into the state treasury only after long delay, and sometimes constant urging from this office.

It is true that penalties are provided by law for non-performance of

duty, on the part of county treasurers and other officers, and perhaps they are severe enough, but, as they must be enforced by local authorities, which are often not inimical to the feeling which causes the funds to be retained in the county treasury, it is evident they constitute an insufficient incentive to prompt payments. What is wanted is not so much penalty for non-performance of the required duties, as direct provisions for enforcing performance thereof. If authority were given to institute summary proceedings in case of derelict officials, it would very much facilitate promptness in the required payments. Something of the kind is also required in justice to the counties whose officers perform their duties in accordance with the letter and spirit of the law, but whose citizens necessarily pay their share of the augmented expense entailed by tardy and delinquent officers and counties.

THE SPECIAL OATH REQUIRED OF A COUNTY TREASURER.

Section 73 of the Code requires the auditor to exact an oath of each county treasurer, when the latter seeks to obtain credit for moneys paid into the state treasury, to the effect "that he has not used, loaned, or appropriated any of the public money for his private benefit, nor for the benefit of any other person." In my judgment this section should be repealed. It is at best very doubtful legislation to require an officer, who has already sworn that he will faithfully discharge the duties of his office, afterward to make another oath that he has not violated his first one; and this is the purport of the section criticised. Nothing of the kind is exacted of any other officer, even of the thousands of school treasurers throughout the state. Moreover, it is very difficult of enforcement, so much so that very few treasurers regularly transmit the required affidavit. It was found to be difficult to some extent even when, as was the case at the time of the adoption of the code of 1851, in which this provision first appeared, the treasurers usually made their payments into the state treasury in person, and the auditor could require the oath to be taken on the presentation to him of the duplicate receipt. It is much more so now, when by reason of later enactments the mode of paying the revenue to the state treasurer has entirely changed, and a county treasurer very rarely makes payment in person. I am aware that this of itself would be a very inadequate reason for the repeal of any law, but when it is considered in connection with the character of the leg-

islation, and the changed circumstances since the latter was first enacted, it presents, in my judgment, a phase demanding legislative attention. If the section be not repealed, I am persuaded something should be done toward making it more effective.

THE SCHOOL-FUND

is now in excellent condition. The law of 1872 making counties responsible for the whole amount of permanent school-fund in their possession, and requiring them to pay the full amount of interest in semi-annual payments, has operated very beneficially, and so far has proved satisfactory to all the officers whose duties require them to enforce it. It has curtailed the amount of labor required under the old system, and has very much simplified the keeping of the accounts both in the counties and in this office.

It will be seen by reference to table in Statement XII of this report that the total amount of permanent fund in the several counties of the state, and on which they are charged with interest at this date, is \$3,836,111.12. This shows an increase, over the aggregate given in the table published in the auditor's report of 1883, of \$250,338.21.

The additions to the fund are made up mainly from sales of lands reported from the several counties. In addition to sales the sum of \$808.30 has been received from escheated estates during the last fiscal term, a detailed statement of which is given. The entire permanent school fund of the state now available, including state loans at this date, is \$4,083,442.31. Additions will continue to be made from time to time until all the lands and lots still held by the state are sold, and the proceeds become a part of the fund.

Among the assets of this fund, as appears in statement XII, is a bond for \$112,000 issued to the fund by the state, which bond falls due March 2, 1888. As this bond does not stand for losses to the fund, but for moneys directly borrowed to help pay the \$200,000 debt of 1858, which became due in 1868, the amount thereof is not affected by the exception contemplated in the last clause of section 3, article 7, of the constitution. It is true that the twenty-second general assembly will convene before the bond becomes due, and can therefore make provision for meeting it; nevertheless, as it cannot at that time be paid, and the bonded debt be also liquidated to that extent, without action by the body before which this report will come, it seems proper to call your attention to it at this time.

The total amount of school lands yet unsold in the several counties of the state, July 1, 1885, as shown by the report of the land department, made by the secretary of state, was 64,647.88 acres. The minimum price fixed by law at which they can be sold is six dollars per acre. Estimating them at that price, these lands would yield \$387,887.28. This, added to the \$4,083,442.31 now available, would make \$4,471,329.59, exclusive of the parcels of lots in the hands of the executive council still unsold.

Tables are given in this report showing in detail the semi-annual apportionments of interest made to the respective counties during the fiscal term. The aggregate amount distributed was \$476,921.62, and the average sum for each person entitled to attend the public schools was thirty eight and one half cents per annum.

It appears from the books in this office that \$800 has been credited to the school fund which really belongs to the general revenue, and should be transferred to that account, thereby reducing the aggregate of the permanent school-fund by that sum.

One instance has occurred where a county auditor has applied to this office, claiming that his county had not been allowed proper credits when the final settlement was made and agreed upon by the auditor of state and the county auditor on the first day of January, 1874, as provided in chapter 34, public acts of 1872. Nearly eleven years having passed since these settlements were completed, ratified, and signed by both the county auditor and the auditor of state, and as these were designed to be complete and final settlements of all differences then existing between the school-fund accounts in the several counties and like accounts in the office of the auditor of state, it has been deemed improper, and probably unlawful, to go behind them and open up anew disputed claims that are presumed to have been long ago adjusted by the proper authorities. The officer in this instance was advised that if the evidence of injustice imposed on the county in consequence of the oversight of its auditor could be clearly and unquestionably presented, the county had better have the matter submitted to the ensuing general assembly, and request it to examine the subject, and if the claim should be found to be a just one, that body could instruct the auditor of state to credit the county with whatever might be allowed. Some examination was given to the claim as made by the county auditor, and a portion of it at least was found untenable, while some ground seemed to exist on which part of it might be considered correct. It is deemed the safest and

best policy never to go back of these final settlements in adjusting school-fund accounts in this office. The law itself seems to contemplate this, and no change should be made in them unless by order of the general assembly. If the door should be again opened for readjustment of disputed questions, every new county auditor who might conceive that his county has been unfairly charged in the settlement would be prompted to reopen adjusted accounts, and again renew the interminable conflicts which these final settlements were designed permanently to obviate. This has so far been fully realized, and the auditor of state should rigidly adhere to the rule of standing by them as starting-points in all future adjustments, except when otherwise instructed by the general assembly. A contrary course would destroy their character as *final settlements*, and their authority as such would be entirely ignored.

BANKS.

The statute authorizes the auditor to make, or cause to be made, an examination of any banking association in the State whenever he may see proper, but no provision is made for the expense of such examination. It has been customary, however, to charge the same to the banks, and they, I think, quite generally have paid it. It would seem, however, that the matter should not be left thus doubtful. A fee for examination, graduated according to capital, similar to that required of national banks, is desirable.

There would seem to be no good reason why all banks, whether managed by corporations or by individuals, should not be under official supervision. It is the business, rather than the character of the management, that suggests any necessity for such supervision. The legislature of the state of New York has, during the present year, forbidden, by positive enactment, the use of the term "bank" by any institution not organized under the banking-law of the state. In view of the fact that to the popular mind, by reason of immemorial usage, this term carries with it the idea of an institution more or less under government control, there would seem to be good reason for such legislation, if the official supervision herein recommended be not considered practicable or advisable.

INSURANCE.

The business of insurance is now of such magnitude in the state as to entail on the auditor's office a large amount of responsibility

and labor. I notice that former incumbents have recommended the creation of a separate department to take charge of this business. The general assembly has so far failed to act upon such recommendations. From the short experience I have had in conducting the affairs of the office, I am strongly impressed with the propriety, if not necessity, of creating a separate department to take especial charge of the insurance business. In view of the recent experience of the office in conducting the business it is hoped that the ensuing session of the general assembly will make provision for a separate department, and relieve the Auditor of the labor and responsibility inseparable from the duties connected with it as they are now defined. Attention has been called to this subject in the insurance report for 1885, which will be furnished to members of the general assembly. It would seem only necessary again to remind the members of the necessity of doing something in this direction in order to insure the establishment of a new department for this purpose.

The revenue derived from insurance companies is large. It will be seen, in the statement of receipts in this report, that the sum realized from the two and one-half per cent tax on the gross receipts of both fire and life companies, organized in other states and countries, amounted to \$125,471.71 for the two years ended June 30, 1885, and the fees received by the Auditor for the same period were \$50,832.74, making an aggregate of \$176,304.45. This is quite a revenue from that source, and it should remind the general assembly that a small portion of it might be well expended in providing the separate department herein recommended.

The report of 1885 shows an expenditure by our citizens for regular insurance of nearly four millions of dollars in 1884: a sum almost equal to one-third of the entire taxation levied for all purposes in the state in 1883. It will no doubt continue to expand as the state advances in the accumulation of wealth and property. Our citizens have a right to expect that their interests will be properly guarded against imposition by companies and agents that are unwilling or unable to comply with the requirements of our laws. This can and should be more fully secured by some proper person whose principal duty it should be to supervise and attend to the details of the business.

It is deemed proper to call the attention of the General Assembly to the provisions of chapter 210, laws of 1880. Section 3 of that act provides, "The assured, may, at any time after the maturity of the

note, contract, or installment, pay to the insurance company or association the customary short rates, including the expense of taking the risk, and the cost of suit in case suit has been commenced, or judgment rendered on the note or contract; and upon such payment, if he so elect, his said policy shall be canceled," etc. As the expenses charged by different companies vary from 25 to 60 per cent, it would seem proper that the law should fix a maximum to these charges. It would be fair to fix the limit at 33½ per cent on the remainder of the premium, after deducting the established short rates. Complaints are frequently made to this office in regard to charges made for expenses in the cancellation of policies. If the law should be changed as here suggested that trouble would be obviated.

CO-OPERATIVE COMPANIES.

Attention is called in the insurance report to the necessity for some legislation to protect our citizens from the imposition and fraudulent representations by the class of almost innumerable so-called co-operative or assessment life insurance companies. For some time these associations have been multiplying rapidly in our own and other states. Many citizens have written to this office making inquiries regarding their condition and standing. One reply only could be given, and that was that our law as interpreted by our courts did not recognize that class of companies as coming within the scope of our insurance laws, and that this office, having no jurisdiction over them, had no official knowledge of their existence. Under the law as it now exists there seems to be no means by which such companies can be compelled to deal justly and fairly with those who are tempted to take policies therein and become members. Under an agreement to pay not exceeding a certain amount on the death of a member it is generally further provided that the company will only pay whatever sum may be collected from members on assessments levied in case of death. The sum collected is usually much less than that named in the policy. The party to whom the insurance is due finds by experience that there really was no insurance of any definite amount, and that the tempting sum named in the policy, or rather certificate of membership, dwindles to insignificant proportions when the time comes for final payment. The real fact is that no assurance of the payment of any definite sum is given, or intended to be given, when the members are induced by plausible misrepresentations to pay admission fees, annual dues, and assessments with the understanding

that the large and highly ornamented figures on the face of the certificate will be realized in full on the occurrence of the death of the insured. The state, and indeed the whole country, is overrun with the agents of this class of so-called insurance companies. With no pecuniary responsibilities resting upon them, any number of men can get together and organize a company of this kind, and with a few dollars expended on printers' ink, and the employment of a number of talkative and expert agents, they can so operate on the credulity of the people as to enable them to do a profitable business in securing admission fees, annual dues, and other charges for expenses in conducting the business for the alleged benefit of the members. Judging from the fact that these organizations continue to multiply, notwithstanding the fact that the experience of some of the earlier ones of this class in the state has proved delusive to those who became members, and they have already run their brief careers and passed out of active existence, it would seem that further experiments must be made in this direction before the people will be satisfied that the system itself can only temporarily succeed. Under this state of facts some adequate legislation should be devised that would put these companies under a supervision, such as would at least bring them within reasonable restrictions and require them to pay to their patrons a specific amount on the death of a member, and exact some guarantee of pecuniary responsibility on the part of the management.

Some suggestions relative to needed legislation have been made in the insurance report, which need not be repeated here. Suffice it to say that the general assembly should take up the subject, and enact such a law regulating the business as would in its practical application rid the State of the many swindles now being perpetrated on its citizens in the name of insurance, but gotten up solely for the pecuniary benefit of those engaged in them. It is doubtful if the existing law can be so enforced as to prevent companies of other states from transacting business in Iowa. The attorney general has given it as his opinion that under the decisions of our courts it would be better for the auditor not to attempt it. In this condition our state is being overrun with these delusive institutions, and their agents, having a clear field, are busy at work getting all the business they can work up, to the great injury of legitimate insurance, and the wronging of the victims. Under the law the auditor is utterly powerless to interfere with their operations and can only call on the legislative power

of the state to provide some adequate means for restraining and controlling them in the future.

Assessment or co-operative life associations should be required to make annual reports to the auditor of state, showing their business and condition. This office should have control of them, with authority to prevent their doing business, if found to be in an unsound condition. The statute should also provide proper penalties for a violation of the law. Section 1160 of the code as amended, and under which such associations are organized, is devoid of specific penalties for its violation, and this office is without any power of supervision over them as the law now stands. A much needed change in the direction suggested would be beneficial.

J. W. CATTELL,
Auditor of State.

APPENDIX.

STATEMENT No. I.

Condition of the several savings banks doing business under the laws of the state, as shown by their reports made to the auditor of state, June 30, 1885.

ASSETS.

LOCATION.	NAME OF BANK.	CASHIER.	Bills receivable.	Cash and cash items.	Credits subject to right draft.	Overdrafts.	Real estate and personal property.	Liabilities.
Burlington	German American Savings Bank	Wm. A. Torrey	\$ 282,767.74	\$ 17,283.82	\$ 101,764.33	\$ 70	\$ 23,860.33	\$ 425,704.92
Burlington	Iowa State Savings Bank	Wm. Garrett	371,773.48	10,211.34	110,282.01		14,180.43	506,417.31
Cedar Rapids	Cedar Rapids Savings Bank	J. M. Dinwiddie	138,795.65	965.77	9,700.49	108.42	444.28	179,072.48
Charles City	Floyd County Savings Bank	F. A. Rozelle	36,486.63	5,218.82	3,016.66	232.19	1,805.18	46,792.48
Clinton	Clinton Savings Bank	W. F. Court	149,866.89		36,404.04			186,270.94
Clinton	Clinton Savings Bank	W. C. Court	279,259.82	42,156.92	98,385.39	8,610.28	8,107.43	425,173.61
Council Bluffs	Council Bluffs Savings Bank	A. W. Walleys	67,729.24	4,257.45	17,316.34	467.79		103,116.14
Creston	Iowa State Savings Institution	Jno. S. Black	62,184.93	4,781.46	80,061.78	1,263.69	16,603.36	192,184.78
Davenport	Davenport Savings Bank	Jno. E. Meyer	968,476.00	5,775.26	159,039.53		15,164.60	1,122,348.39
Davenport	German Savings Bank	H. H. Andresen	2,370,411.06	6,255.35	291,463.48		24,426.86	2,692,576.75
Davenport	Scott County Savings Bank	J. L. Hasson	465,272.29	1,550.91	25,358.51			493,211.62
Decorah	Decorah Savings Bank	T. W. Burdick	113,330.78	5,186.56	12,540.79	1,394.26		128,441.40
Des Moines	The Savings Bank of Decorah	T. W. Burdick	97,890.86	16,544.62	28,867.84	3,100.59	2,576.02	136,471.89
Des Moines	Des Moines Savings Bank	R. L. Chase	240,576.64	28,137.19	36,862.34	6,137.37	24,400.00	336,113.64
Des Moines	Polk County Savings Bank	J. W. Gensser	188,994.61	6,942.44	18,965.29	2,142.95	1,848.14	218,823.43
Dubuque	Iowa Trust and Savings Bank	A. J. Zwart	176,716.94	9,654.96	17,706.91		2,768.44	207,197.25
Hamlet	Clinton Savings Bank	H. E. Swisher	115,113.68	3,134.44	13,259.78	446.78	2,000.00	136,550.30
Iowa City	Clinton Savings Bank	H. E. Swisher	121,133.75		4,213.34	14.95	2,000.00	127,347.09
Iowa City	Farmers' Loan and Trust Company	Lovell Swisher	265,014.94	40,755.76	60,811.77	7,595.37	25,234.87	428,412.70
Keokuk	Johnson County Savings Bank	R. R. Sweeney	312,867.94	45,469.42	84,563.81	921.29	5,488.02	449,271.06
Keokuk	Keokuk Savings Bank	Edward Johnstone	68,360.92	1,069.89	7,973.19		565.39	77,992.10
Lenart	Plymouth County Savings Bank	J. W. Myers	1,662.86		26,711.10		860.00	72,973.96
Marquette	Iowa County Loan and Savings Bank	Lewis Haas	131,437.75	6,667.57	17,259.01		2,523.61	17,259.01
Marshalltown	Central Iowa Savings Bank	H. J. Howes	11,437.75		6,963.94			17,259.01
Muscatine	Muscatine Savings Bank	S. M. Hughes	119,627.15		13,921.36		2,600.00	135,148.53

STATEMENT No. I—CONTINUED.

LOCATION.	NAME OF BANK.	CASHIER.	Bills received.	Cash and cash items.	Credits subject to slight draft.	Overdrafts.	Real estate and personal property.	Total assets and liabilities.
Norway	Beeton County Savings Bank	Thos. Atkinson	\$ 21,438.02	\$ 3,835.74	\$ 13,300.12	\$ 1,914.41	\$ 2,393.12	\$ 32,041.41
Stony City	Iowa Savings Bank	L. Wynn	99,671.80	813.77	10,225.34	45.32	1,119.04	111,845.50
Toledo	Toledo Savings Bank	Hiram Baldwin	76,216.45	5,551.67	6,705.57	6,192.94	6,805.84	101,565.70
Washington	Washington County Savings Bank	A. Anderson	18,509.10	24,445.61	9,311.87	3,190.60	2,033.85	178,446.76
West Union	Fayette County Savings Bank	E. A. Whitney, Treasurer	81,824.15	4,254.65	19,367.78	...	3,840.69	104,800.02
Williamsburgh	Williamsburgh Savings Bank	John Hughes, Jr.	32,566.50	4,254.65	5,333.68	1,261.39	5,262.41	51,817.60
Totals	34 banks.		\$ 7,644,653.39	\$ 317,146.26	\$ 1,574,455.04	\$ 52,201.54	\$ 750,030.91	\$ 9,615,868.97
Totals as per report of Auditor of State, July 1, 1885, pages 6 and 9, appendix.			7,193,020.24	301,086.78	613,355.37	18,034.90	100,792.45	8,419,739.83
Increase			450,733.06		711,000.55	23,206.52	96,307.46	1,199,127.14
Diminution			70,910.52					

*Condition October 29, 1885, upon examination.

†28 banks.

STATEMENT No. I—CONTINUED.

LIABILITIES.

LOCATION.	NAME OF BANK.	CASHIER.	Capital.	Due depositors.	Due banks and others.	Surplus.	Other undivided profits.	Total.
Burlington	German American Savings Bank	Wm. A. Torrey	\$ 60,000.00	\$ 135,020.72	\$ 1,302.83	\$ 20,000.00	\$ 9,571.20	\$ 26,874.20
Burlington	Iowa State Savings Bank	Wm. A. Torrey	60,000.00	407,005.10	60,000.00	33,000.00	3,811.21	39,412.21
Cedar Rapids	Cedar Rapids Savings Bank	Wm. H. H. H. H.	50,000.00	112,733.18	...	5,000.00	3,811.21	7,341.42
Charles City	Floyd County Savings Bank	F. A. Rozelle	25,000.00	21,411.43	...	...	538.85	538.85
Clinton	Clinton Savings Bank	W. F. Conn	50,000.00	68,119.03	2,085.00	10,826.50	10,826.50	10,826.50
Clinton	Clinton Savings Bank	W. F. Conn	50,000.00	392,618.03	52,000.43	25,000.00	17,068.73	5,558.56
Council Bluffs	Council Bluffs Savings Bank	A. A. Watts	50,000.00	91,707.27	1,500.00	3,698.87	1,500.00	42,068.47
Council Bluffs	Iowa State Savings Bank	L. W. H. H.	50,000.00	68,771.31	325.00	1,500.00	33,381.85	3,413.47
Council Bluffs	Iowa State Savings Bank	John R. Meyer	120,000.00	2,335,406.00	...	50,000.00	57,109.79	107,109.79
Davenport	Davenport Savings Bank	J. H. Hass	250,000.00	30,092.83	...	500.00	5,566.81	5,566.81
Davenport	Scott County Savings Bank	L. W. H. H.	50,000.00	14,844.00	...	...	11,694.78	1,134.76
Decorah	The Savings Bank of Decorah	L. W. H. H.	25,000.00	270,738.91	4,398.10	5,000.00	2,694.53	3,873.07
Des Moines	Des Moines Savings Bank	H. W. Ganser	50,000.00	164,068.60	60.00	2,000.00	2,754.74	1,863.45
Des Moines	Des Moines Savings Bank	A. J. Zwart	50,000.00	153,267.80	8,600.00	...	3,838.41	3,838.41
Dubuque	Iowa Trust and Savings Bank	J. E. Allison	50,000.00	101,403.50	40.00	1,000.00	2,024.84	2,793.12
Grinnell	Grinnell Savings Bank	H. Lawrence	15,000.00	101,403.50	...	...	9,760.12	7,373.81
Iowa City	Farmers' Loan and Trust Company	A. E. Swisher	125,000.00	282,569.79	600.00	7,000.00	5,991.20	53,704.60
Iowa City	Johnson County Savings Bank	Lovell Swisher	50,000.00	344,614.32	931.56	...	1,987.64	1,987.64
Iowa City	Keokuk Savings Bank	E. J. Johnson	50,000.00	15,541.46	...	769.30	1,148.15	1,867.45
Keokuk	Keokuk Savings Bank	J. W. Myers	10,000.00	93,108.41	10,000.00	3,999.01	1,949.35	5,598.86
Le Mars	Plymouth County Savings Bank	Lewis Haas	10,000.00	93,108.41	...	...	1,134.62	1,134.62
Marengo	Marengo Savings Bank	A. M. Henderson	10,000.00	108,696.72	...	...	7,661.81	7,661.81
Marengo	Central Iowa Savings Bank	H. J. Howe	10,000.00	108,696.72	...	...	7,661.81	7,661.81
Muscatine	Muscatine Savings Bank	S. M. Hughes	20,000.00	108,696.72	...	...	7,661.81	7,661.81

STATEMENT No. 1—Continued.

LOCATION.	NAME OF BANK.	CASHIER.	Capital.	Due depositors.	Due banks and others.	Surplus.	Other undivided profits.	UNDIVIDED PROFITS.
Norway	Norfolk County Savings Bank	Thos. Atkinson	\$ 10,000.00	\$ 17,784.59	.....	.....	.....	.....
Sioux City	Sioux City Savings Bank	J. Wynn	50,000.00	61,351.87	.....	5,000.00	4,535.63	9,535.63
Toledo	Toledo Savings Bank	William Baldwin	50,000.00	25,915.56	8,005.53	15,000.00	2,646.23	17,646.23
Washington	Washington County Savings Bank	E. A. Whitney, Treasurer	50,000.00	59,172.86	12,729.67	.....	6,536.23	6,536.23
West Union	Fayette County Savings Bank	E. A. Whitney, Treasurer	10,000.00	88,533.18	.....	.....	979.24	979.24
Williamsburgh	Williamsburgh Savings Bank	John Hughes, Jr.	10,000.00	40,600.18	10.00	.....	1,298.85	1,298.85
Totals	34 banks.		\$ 1,645,000.00	\$ 7,401,833.30	\$ 114,070.49	\$ 222,298.66	\$ 294,866.23	\$ 455,153.08
Totals as per report of Auditor of State, July 1, 1883, pages 8 and 9, appendix.								
Increase			1,325,000.00	6,761,144.32	51,305.04	.....	.....	979,249.87
Condition when examined, Oct. 29, 1885.			310,000.00	640,488.38	62,725.35	.....	.....	185,913.21
28 banks.								

STATEMENT No. II.

Statement of condition of incorporated Banks (not savings) at the close of business June 30, 1885, except as otherwise noted.

ASSETS.

LOCATION.	NAME OF BANK.	CASHIER.	Bills receivable.	Cash and cash items.	Credits subject to set-off.	Overdrafts.	Real estate and personal property.	Total assets and liabilities.
Adel	Adel Bank, June 3.	S. M. Leach	\$ 69,392.35	\$ 7,616.29	\$ 1,794.30	\$ 2,278.05	\$ 5,641.73	\$ 76,063.62
Algona	Kossuth County Bank	Lewis H. Smith	93,691.15	9,847.30	18,482.92	1,846.73	10,910.16	134,738.28
Atlantic	Cass County Bank	J. P. Gerberich	169,081.00	15,753.57	18,376.39	13,941.21	13,063.79	231,157.16
Blairtown	Benton County Bank	J. F. Allen, President	24,411.12	12,048.47	2,452.00	2,452.00	12,048.47	44,363.66
Burlington	Commercial Bank, August 21	Thos. Chas. Allen	39,017.79	12,048.47	2,452.00	2,452.00	12,048.47	44,363.66
Carlisle	Sioux Valley Bank	R. L. Sum, Assistant	73,632.86	2,660.17	10,141.57	723.61	1,882.40	88,740.41
Corvallis	Farmers and Merchants', June 23.	George A. Bailey	49,818.11	4,907.64	21,028.25	3,733.74	1,920.00	82,007.52
Corydon	Citizens County Bank	John A. Harper	41,809.41	3,110.16	6,025.15	4,410.62	3,917.19	54,903.63
Council Bluffs	City Bank, July 22	H. Bracewell	163,418.87	6,643.96	14,154.81	6,146.73	9,915.00	221,778.46
Des Moines	Citizens' Bank, July 22	A. W. Street	162,173.87	14,154.81	127,263.80	6,226.49	2,500.00	371,902.97
Dubuque	Bank of Creston	W. J. H. Keeler	29,011.74	4,775.59	16,588.89	1,075.40	12,000.00	45,351.62
Eldora	Bank of Creston, Bank, August 4	V. H. Keeler	57,846.15	14,894.34	18,232.67	1,075.40	12,000.00	85,048.56
Fort Madison	Capital City Bank	George W. Baker	198,639.41	31,032.71	22,269.27	4,397.73	28,000.00	284,202.32
Hampden	German Bank	W. G. Stewart, President	142,665.88	13,607.41	21,514.87	2,941.41	2,450.00	173,179.39
Hannibal	Dubuque County Bank	P. J. Lee	695,150.41	36,298.29	123,269.79	1,446.78	22,400.00	788,929.22
Hawley	Bank of Iowa Falls	C. McK. Duren	134,566.35	13,103.85	39,484.14	1,115.09	13,102.55	160,492.95
Hawley	Bank of Fort Madison	J. A. Smith	169,252.36	10,591.13	92,985.04	4,054.92	5,000.00	278,858.35
Hawley	Citizens' Bank, June 30, October 20	J. G. Clemens	28,011.74	4,775.59	16,588.89	1,075.40	12,000.00	45,351.62
Hawley	Humboldt County Bank	S. H. Brewer	69,470.63	3,667.63	17,369.89	383.65	5,724.00	96,515.20
Hawley	Peoples' Bank	J. W. Foster	83,332.48	5,010.69	14,936.12	1,311.26	87,892.69	123,360.35
Hawley	Warren County Bank, August 3.	J. H. Whitney	83,346.87	7,741.75	18,611.17	1,365.56	12,534.00	123,360.35
Iowa Falls	Bank of Iowa Falls	H. C. Miller	71,409.78	2,968.63	7,612.94	3,392.68	6,754.64	92,847.67
Keokuk	State Bank	A. Bridgman, Jr.	235,890.64	12,692.88	100,724.00	62.85	6,100.00	475,395.83
Keosauqua	Bank of Keosauqua	J. G. Wilson	12,000.00	1,000.00	11,000.00	1,786.61	11,000.00	25,786.61
Lansing	Bank of Lansing	J. W. Rockhold	69,489.39	11,272.64	8,370.22	188.51	2,498.95	92,281.62
Livermore	Bank of Livermore	A. L. Rockhold	24,233.50	3,900.64	4,392.62	.....	1,953.57	34,600.63
Macedonia	Macedonia Bank	C. Kerslund	62,396.56	6,086.42	11,471.62	8,217.28	1,859.66	79,034.95
Manchester	Delaware County Bank	James M. Kelley	102,065.87	11,294.36	24,015.61	2,021.79	25,461.64	174,824.17
Manchester		W. H. Leeds						

STATEMENT No. II—CONTINUED.

LOCATION.	NAME OF BANK.	CASHIER.	Bills receivable.	Cash and cash items.	Credits subject to drafts.	Overdrafts.	Real estate and personal property.	Total assets and liabilities.
Marshalltown.	Marshalltown Bank.	A. F. Balch.	\$ 87,774.42	\$ 5,906.67	\$ 1,907.19	\$ 2,673.84	\$ 14,987.66	\$ 113,249.78
Monticello.	Monticello Bank.	H. M. Carpenter.	228,954.11	11,153.02	44,801.20	1,693.56	16,471.67	303,073.56
Oskaloosa.	Clarke County Bank.	S. S. Wick.	107,420.84	4,838.56	1,642.55	1,753.92	13,007.72	128,563.59
Parkersburg.	Marhaska County Bank.	John R. Barnes.	183,220.37	17,611.74	10,007.36	5,264.57	1,467.45	197,572.61
Sanborn.	Beaver Valley Bank.	Jas. F. Parker.	68,301.21	5,574.80	8,143.13	493.73	3,161.59	85,774.76
Sheldon.	Sanborn State Bank.	Geo. B. Davis.	37,281.43	3,392.75	8,278.00	15.00	7,535.29	56,432.52
Sheldon.	Sheldon Bank.	Ed C. Brown.	55,774.11	5,023.41	9,817.93	773.69	4,828.82	77,117.96
Sigourney.	Union Bank of Sheldon.	W. H. Sleeper.	46,473.04	2,018.85	15,004.25	1,292.32	11,308.76	76,097.22
Silver City.	Keokuk County Bank, June 23.	T. F. McCarty.	68,316.09	10,936.46	4,023.79	31.71	8,000.00	91,307.65
Spirit Lake.	Silver City Bank, October 22.	W. B. Oaks.	49,768.45	5,341.85	7,942.92	.....	2,913.67	75,960.05
Storm Lake.	Dickinson County Bank, July 16.	Geo. E. Pearsall.	42,892.68	5,422.83	17,436.08	.....	430.51	66,688.96
Strawberry Point.	Farmers' Loan and Trust Company.	Jas. F. Toy, Treasurer.	204,880.33	13,641.77	27,815.73	2,327.67	4,691.30	293,356.80
Tipton.	Strawberry Point Bank, October 27.	L. F. Carrier.	84,500.62	5,300.86	4,857.56	9,179.80	9,716.93	109,735.77
Waverly.	Bremer County Bank.	S. G. Frink.	82,484.30	9,303.78	38,028.23	1,182.17	8,180.00	139,128.45
West Branch.	West Branch Bank.	Fred Ward.	128,122.96	9,773.05	15,701.32	4,902.76	30,083.15	189,083.22
West Liberty.	The Peoples' Bank.	L. L. Cowgill.	162,255.41	5,947.37	2,252.92	1,152.26	5,000.00	117,107.96
West Union.	Bank of West Union, October 27.	J. L. Brooks.	125,721.36	9,004.05	9,713.65	8,918.68	8,200.00	161,558.36
Wilton.	Farmers and Citizens' Bank.	F. Y. Whitmore.	133,142.34	10,436.00	2,038.97	8,344.44	3,944.69	158,217.44
Wilton.	Union Bank of Wilton.	F. Bacon.	88,473.86	1,477.56	18,778.38	4,848.58	1,000.00	116,214.28
		J. L. Geisler.	149,801.22	3,290.19	13,837.36	23,983.43	3,800.00	194,712.30
Totals.	50 banks.		\$ 5,417,385.54	\$ 597,701.22	\$ 1,209,857.12	\$ 105,046.52	\$ 471,548.64	\$ 7,861,539.04
Totals as per report of Auditor of State July 1, 1883, pages 10 to 13, Appendix *.			5,324,200.95	626,554.53	879,201.99	192,027.80	404,642.14	7,426,627.39
Increase, 2 banks.			93,184.61	.....	330,655.13	.....	66,906.50	434,911.05
Diminution.			.....	28,893.31	.....	26,981.28	.....	.....

* 48 banks.

NOTE.—The dates set opposite some of the banks indicate the time when they were respectively examined under instructions from this office.—AUDITOR.

STATEMENT No. II—CONTINUED.

LIABILITIES.

LOCATION.	NAME OF BANK.	CASHIER.	Capital.	Due depositors.	Due banks and others.	Surplus.	Other undivided profits.	Total.
Adel.	Adel Bank, June 4.	S. M. Leach.	\$ 50,000.00	\$ 23,490.11	\$	\$ 2,000.00	\$ 1,173.81	\$ 3,173.81
Algona.	Kossuth County Bank.	Lewis H. Smith.	50,000.00	75,820.90	.....	.....	8,917.38	8,917.38
Atlantic.	Cass County Bank.	J. P. Gerberich.	60,000.00	164,973.16	5,190.69	.....	1,023.31	1,023.31
Blairtown.	Benton County Bank.	H. F. Allen, President.	50,000.00	59,527.03	.....	5,000.00	4,048.01	9,048.01
Bonaparte.	Farmers & Traders' Bank.	Thos. Christy.	25,000.00	15,508.41	318.20	.....	5,029.03	5,029.03
Burlington.	Commercial Bank August 21.	B. L. Senn, Assistant.	60,000.00	21,047.41	6,015.00	1,084.00	.....	1,084.00
Correllsville.	Sioux Valley Bank.	Geo. A. Bailey.	50,000.00	22,037.11	405.26	.....	9,365.55	9,365.55
Corydon.	Farmers and Merchants', June 29.	John A. Harper.	50,000.00	19,810.32	.....	3,428.60	1,724.71	5,152.71
Corydon.	Wayne County Bank.	H. Bracewell.	52,223.12	35,937.12	.....	3,000.00	1,618.22	4,618.22
Council Bluffs.	Citizens Bank, July 22.	A. W. Street.	75,000.00	212,341.37	84,245.30	.....	316.30	316.30
Creston.	Bank of Creston.	E. J. Bush.	50,000.00	85,234.66	10,339.71	2,700.00	2,666.65	5,366.65
Denison.	Crawford County Bank, August 4.	W. H. Kridler.	50,000.00	42,530.49	1.60	.....	5,129.27	5,129.27
Des Moines.	Capital City Bank.	Geo. W. Baker.	100,000.00	178,131.09	.....	.....	6,170.33	6,170.33
Dubuque.	Dubuque County Bank.	W. G. Stewart, President.	50,000.00	105,977.80	.....	.....	12,500.43	12,500.43
Dubuque.	German Bank.	P. J. Lee.	120,000.00	610,627.33	14,662.83	42,521.95	1,713.10	44,234.76
Elkora.	Hardin County Bank.	C. McK. Duren.	50,000.00	84,010.37	.....	16,000.00	9,482.19	25,482.19
Ft. Madison.	Bank of Ft. Madison.	J. A. Smith.	50,000.00	172,466.98	.....	50,000.00	6,381.37	56,381.37
Hampton.	Citizens' Bank.	G. G. Clemmer.	75,000.00	141,157.54	.....	22,500.00	10,237.08	32,737.08
Harlan.	Shelby County Bank, October 20.	M. K. Campbell.	50,000.00	36,281.89	.....	3,000.00	1,534.39	4,534.39
Humboldt.	Humboldt County Bank.	S. H. Brewer.	50,000.00	28,324.49	.....	17,522.60	748.11	18,290.71
Humboldt.	Peoples' Bank.	J. W. Foster.	50,000.00	45,868.79	101.94	14,300.46	5,701.79	17,301.79
Indianola.	Warren County Bank, August 3.	J. H. Whitney.	60,000.00	56,841.61	.....	.....	6,547.74	6,547.74
Iowa Falls.	Bank of Iowa Falls.	H. C. Miller.	50,000.00	31,592.92	5,219.73	.....	6,035.02	6,035.02
Keokuk.	State Bank.	A. Bridgeman, Jr.	150,000.00	301,270.59	21,136.76	.....	2,988.48	2,988.48
Keota.	Bank of Keota.	E. G. Wilson.	35,000.00	77,137.92	15.47	.....	5,082.24	5,082.24
Lansing.	Bank of Lansing.	J. W. Thomas.	33,000.00	118,822.44	.....	.....	4,249.79	4,249.79
Lineville.	Bank of Lineville.	A. L. Rockhold.	25,000.00	50,603.67	.....	5,292.00	2,488.95	7,780.95
Livermore.	Bank of Livermore.	L. E. Rusk.	25,000.00	8,908.82	.....	.....	151.21	151.21
Macedonia.	Macedonia Bank.	James M. Kelley.	25,000.00	46,837.04	.....	.....	1,686.97	18,446.97
Manchester.	Delaware County Bank.	W. H. Leeds.	60,000.00	97,829.89	.....	16,016.25	1,278.03	17,294.28

STATEMENT No. II—CONTINUED.

LOCATION.	NAME OF BANK.	CASHIER.	Capital.	Due depositors.	Due banks and others.	UNDIVIDED PROFITS.		
						Surplus.	Other undivided profits.	Total.
Marshalltown	Marshalltown Bank	A. F. Balch	50,000.00	83,935.63	5,000.00		4,316.15	4,316.15
Monticello	Monticello Bank	H. M. Carpenter	100,000.00	157,790.93		35,000.00	10,282.53	45,282.53
Oswego	Clarke County Bank	S. S. Wick	100,000.00	15,202.23	1,233.47	10,000.00	1,537.50	11,537.50
Oskaloosa	Mahaska County Bank	John B. Barnes	100,000.00	87,198.17	6,000.00		4,373.84	4,373.84
Parkersburg	Beaver Valley Bank	Jas. F. Parker	50,000.00	30,894.63		3,000.00	1,880.13	4,880.13
Sanborn	Sanborn State Bank	Geo. B. Davids	25,000.00	21,679.84		2,500.00	7,872.68	10,372.68
Sheldon	Sheldon Bank	Ed. C. Brown	25,000.00	42,229.74		6,500.00	3,388.22	9,888.22
Sheldon	Union Bank of Sheldon	W. H. Sleeper	40,000.00	26,638.11	3,020.00	4,459.80	2,009.31	6,469.11
Silver City	Keokuk County Bank, June 23	T. F. McCarty	30,000.00	40,760.56			547.15	547.15
Spirit Lake	Silver City Bank, October 22	W. B. Oaks	30,000.00	33,683.77	5,000.00		1,674.38	1,674.38
Storm Lake	Dickinson County Bank, July 16	Geo. E. Pearsall	30,000.00	33,947.63	1,520.44		2,120.89	2,120.89
Strawb'y Point	Farmers' Loan & Trust Company	Jas. F. Toy, Treasurer	150,000.00	115,312.56		25,000.00	3,044.24	28,044.24
Tipton	Strawberry Point Bank, October 27	L. F. Carrier	50,000.00	58,510.31			1,225.46	1,225.46
Waverly	Cedar County Bank	S. G. Frink	50,000.00	72,027.57	2,040.00	15,000.00	90.91	15,090.91
West Branch	Bremer County Bank	Fred Ward	75,000.00	106,081.96			8,001.28	8,001.28
West Liberty	West Branch Bank	L. L. Cowgill	50,000.00	44,920.82	8,274.73	6,000.00	2,312.41	8,312.41
West Union	The People's Bank	J. L. Brooks	75,000.00	77,729.03	2,862.88		6,966.45	5,966.45
Wilton	Bank of West Union, October 27	F. V. Whitmore	89,000.00	60,158.79	40.00	3,000.00	1,018.65	3,018.65
	Farmers and Citizens' Bank	F. Bacon	51,720.00	58,657.96	4,343.80	1,284.49	208.13	1,492.62
	Union Bank of Wilton	J. L. Geisler	52,900.00	117,946.04	13,139.04	6,774.15	3,932.97	10,727.12
Totals	50 banks		\$ 2,896,043.12	\$ 4,238,226.39	\$ 200,420.95	\$ 347,794.38	\$ 179,054.20	\$ 526,848.58
Totals as per report of Auditor of State, July 1, 1883, pages 10-13, Appendix*			2,366,793.12	4,439,653.18	102,653.50			517,627.59
Increase, 2 banks			429,250.00		97,767.45			9,320.99
Diminution				201,426.79				

* 48 banks.

ASSESSED VALUATION

OF

RAILROAD PROPERTY

IN THE

STATE OF IOWA,

AS FIXED BY THE

EXECUTIVE COUNCIL OF THE STATE

MARCH 2, 1885.

UNDER PROVISIONS OF CHAPTER 5 TITLES 'O' OF THE CODE, AND CHAPTER 114, ACTS OF THE 17TH GENERAL ASSEMBLY.

COMPILED BY THE SECRETARY OF STATE.

PUBLISHED BY ORDER OF THE EXECUTIVE COUNCIL.

DES MOINES:

GEO. E. ROBERTS, STATE PRINTER.
1885.

TABLE No. I.

Length and assessed value of railroads, January 1, 1885, by counties.

Compiled by the Secretary of State.

COUNTIES, AND RAILROADS IN EACH.	No. of miles.	Assessed value per mile.	Aggregate assessed value.
Adair	28.052	\$.....	\$ 141,104.00
Chicago, Rock Island & Pacific.....	8.50	12,000	102,000.00
Creston & Northern.....	19.552	2,000	39,104.00
Adams	30.373	.....	370,735.50
Chicago, Burlington & Quincy.....	26.443	13,500	356,980.50
Chicago, Burlington & Quincy—Creston Branch.....	3.930	3,500	13,755.00
Allamakee	64.55	.....	207,419.00
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	1.81	2,000	3,620.00
Chicago, Milwaukee & St. Paul—Dubuque Division.....	36.11	4,500	162,495.00
Chicago, Milwaukee & St. Paul—Iowa and Minn. Division.....	4.02	4,700	18,894.00
Chicago, Milwaukee & St. Paul—Waukon Branch.....	22.81	1,000	22,810.00
Appanoose	98.257	.....	333,514.00
Centerville, Moravia & Albia.....	13.337	2,000	26,674.00
Chicago, Burlington & Kansas City.....	17.97	2,300	39,534.00
Chicago, Rock Island & Pacific—Southwestern Branch.....	29.28	6,000	175,280.00
Missouri, Iowa & Nebraska.....	29.13	2,500	72,825.00
Moulton & Albia.....	.679	1,000	679.00
St. Louis, Ottumwa & Cedar Rapids.....	7.201	2,000	14,402.00
Audubon	28.44	.....	56,880.00
Chicago, Rock Island & Pacific—Audubon Branch.....	16.36	2,000	32,720.00
Iowa Southwestern.....	12.08	2,000	24,160.00
Benton	91.02	.....	573,838.00
Burlington, Cedar Rapids & Northern.....	23.01	6,300	144,963.00
Burlington, Cedar Rapids & Northern—Pacific Division.....	14.85	3,500	51,975.00
Chicago & Northwestern.....	24.84	9,500	235,980.00
Chicago & Northwestern—What Cheer Branch.....	2.47	2,000	4,940.00
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	24.08	5,500	132,440.00
Chicago, Milwaukee & St. Paul—Ottumwa Line.....	1.77	2,000	3,540.00
Black Hawk	87.94	.....	417,562.00
Burlington, Cedar Rapids & Northern.....	32.74	6,300	206,262.00
Cedar Falls & Minnesota.....	7.38	3,000	22,140.00
Illinois Central.....	26.72	5,500	146,960.00
Wisconsin, Iowa & Nebraska.....	21.10	2,000	42,200.00
Boone	62.31	.....	408,523.00
Chicago & Northwestern.....	27.53	9,500	261,535.00
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	7.83	5,500	43,065.00
Des Moines & Fort Dodge.....	3.00	3,700	11,100.00
Iowa Railway, Coal & Manufacturing Co.....	3.25	4,500	14,625.00
Minneapolis & St. Louis.....	25.60	2,500	63,500.00
St. Louis, Des Moines & Northern.....	15.70	1,000	15,700.00
Bremer	49.68	.....	136,804.00
Burlington, Cedar Rapids & Northern.....	4.18	6,300	26,334.00
Cedar Falls & Minnesota.....	19.47	3,000	58,410.00
Dubuque & Dakota.....	26.03	2,000	52,060.00
Buchanan	59.81	.....	186,475.00
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	25.78	2,000	51,560.00
Illinois Central.....	24.53	5,500	134,915.00
Buena Vista	49.20	.....	192,093.00
Illinois Central.....	25.41	5,500	139,755.00
Toledo & Northwestern.....	23.79	2,200	52,338.00
Butler	73.67	.....	325,083.00
Burlington, Cedar Rapids & Northern.....	21.06	6,300	132,678.00
Dubuque & Dakota.....	27.70	2,000	55,400.00
Illinois Central.....	91.42	5,500	137,005.00

TABLE No. 1—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	No. of miles.	Assessed value per mile.	Aggregate assessed value.
Calhoun	61.31	\$.....	\$ 154,567.00
Des Moines & Northwestern.....	29.32	1,200	35,184.00
Illinois Central.....	14.85	5,500	81,675.00
Toledo & Northwestern.....	17.14	2,200	37,708.00
Carroll	85.10	.....	419,950.00
Chicago & Northwestern.....	25.41	9,500	241,395.00
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	24.95	5,500	137,225.00
Iowa Southwestern.....	25.44	2,000	50,880.00
Maple River.....	9.30	2,200	20,460.00
Cass	53.917	.....	382,534.00
Chicago, Rock Island & Pacific.....	27.47	12,000	329,640.00
Chicago, Rock Island & Pacific—At. and P. Branch.....	14.71	2,000	29,420.00
Chicago, Rock Island & Pacific—Audubon Branch.....	8.18	2,000	16,360.00
Red Oak & Atlantic.....	3.557	2,000	7,114.00
Cedar	86.966	.....	467,967.00
Burlington, Cedar Rapids & Northern.....	8.95	6,300	56,385.00
Burlington, Cedar Rapids & Northern—Clinton Branch.....	28.856	2,000	57,712.00
Chicago & Northwestern.....	24.90	9,500	236,550.00
Chicago, Rock Island & Pacific.....	6.88	12,000	82,560.00
Chicago, Rock Island & Pacific—Wilton & Tipton Branch.....	4.92	2,000	9,840.00
Davenport & Northwestern.....	3.96	2,000	7,920.00
Stanwood & Tipton.....	8.50	2,000	17,000.00
Cerro Gordo	68.06	.....	326,431.00
Burlington, Cedar Rapids & Northern.....	10.57	6,300	66,591.00
Central Iowa.....	24.34	5,500	133,870.00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.....	33.15	3,800	125,970.00
Cherokee	29.80	.....	163,900.00
Illinois Central.....	29.80	5,500	163,900.00
Chickasaw	33.38	.....	121,204.00
Cedar Falls & Minnesota.....	7.05	3,000	21,150.00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.....	26.33	3,800	100,054.00
Clarke	48.549	.....	383,581.50
Chicago, Burlington & Quincy.....	26.449	13,500	357,061.50
Des Moines, Osceola & Southern.....	22.10	1,200	26,520.00
Clay	37.71	.....	120,318.00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.....	24.31	3,800	92,378.00
Chicago, Milwaukee & St. Paul—Spencer Branch.....	7.70	2,000	15,400.00
Toledo & Northwestern.....	5.70	2,200	12,540.00
Clayton	127.41	.....	406,606.00
Chicago, Milwaukee & St. Paul—Dubuque Division.....	36.22	4,500	162,900.00
Chicago, Milwaukee & St. Paul—Iowa and Minnesota Div.....	22.68	4,700	106,596.00
Chicago, Milwaukee & St. Paul—Volga Branch.....	42.01	2,000	84,020.00
Davenport & Northwestern.....	12.17	2,000	24,340.00
Iowa Eastern.....	14.33	2,000	28,660.00
Clinton	168.02	.....	768,525.00
Chicago & Northwestern.....	40.17	9,500	381,615.00
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	30.06	5,500	168,330.00
Chicago, Milwaukee & St. Paul—Clinton Branch.....	10.00	2,500	25,000.00
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	11.50	2,000	23,000.00
Davenport & Northwestern.....	12.28	2,000	24,560.00
Iowa Midland.....	33.40	2,000	66,800.00
Burlington, Cedar Rapids & Northern—Clinton Branch.....	14.61	2,000	29,220.00
Crawford	45.89	.....	374,230.00
Chicago & Northwestern.....	31.56	9,500	299,820.00
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	12.50	5,500	68,750.00
Iowa Southwestern.....	1.83	2,000	3,660.00
Dallas	108.035	.....	490,709.00
Chicago, Rock Island & Pacific.....	17.56	12,000	210,720.00
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	24.72	5,500	135,960.00
Des Moines & Fort Dodge.....	27.00	3,700	99,900.00
Des Moines & Northwestern.....	26.57	1,200	31,884.00
St. Louis, Des Moines & Northern.....	11.885	1,000	11,885.00
Davis	63.176	.....	225,112.00
Chicago, Burlington & Kansas City.....	15.45	2,200	33,990.00
Chicago, Rock Island & Pacific—Southwestern Branch.....	22.73	6,000	136,380.00
Keokuk & Des Moines.....	7.75	3,000	23,100.00
St. Louis, Ottumwa & Cedar Rapids.....	26.216	2,000	52,432.00
Decatur	100.376	.....	130,392.00
Chicago, Burlington & Quincy—Chariton Branch.....	15.907	2,000	31,814.00
Des Moines, Osceola & Southern.....	30.70	1,200	36,840.00
Humeston & Shenandoah.....	28.13	2,500	70,325.00
Leon, Mt. Airy & Southwestern.....	25.639	2,000	51,278.00

TABLE No. 1—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	No. of miles.	Assessed value per mile.	Aggregate assessed value.
Delaware	61.38	\$.....	\$ 208,405.00
Chicago, Milwaukee & St. Paul—Dubuque Southwestern.....	7.95	2,000	15,900.00
Davenport & Northwestern.....	28.96	2,000	57,920.00
Illinois Central.....	24.47	5,500	134,585.00
Des Moines	63.189	.....	437,972.50
Burlington, Cedar Rapids & Northern.....	21.18	6,300	133,434.00
Burlington & Northwestern.....	14.10	1,500	16,320.00
Chicago, Burlington & Quincy.....	18.235	13,500	248,172.50
Keokuk & St. Paul.....	8.924	4,000	35,696.00
Toledo, Peoria & Western.....	7.75	5,000	3,750.00
Dickinson	42.13	.....	84,260.00
Burlington, Cedar Rapids & Northern—Iowa Falls Div.....	29.80	3,000	90,600.00
Chicago, Milwaukee & St. Paul—Spencer Branch.....	12.33	2,500	24,660.00
Dubuque	89.90	.....	342,725.00
Chicago, Milwaukee & St. Paul—Cascade Branch.....	19.50	800	15,600.00
Chicago, Milwaukee & St. Paul—Dubuque Division.....	32.81	4,500	147,645.00
Chicago, Milwaukee & St. Paul—Dubuque Southwestern.....	7.79	2,000	15,580.00
Illinois Central.....	29.80	5,500	163,900.00
Emmett	27.97	.....	55,940.00
Burlington, Cedar Rapids & Northern—Iowa Falls Div.....	16.22	2,000	32,440.00
Chicago, Milwaukee & St. Paul—Emmetsburg Branch.....	11.75	2,000	23,500.00
Fayette	97.84	.....	195,680.00
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	44.31	2,000	40,620.00
Burlington, Cedar Rapids & Northern—Decorah Div.....	31	2,000	40,000.00
Chicago, Milwaukee & St. Paul—Volga Branch.....	16.20	2,000	32,400.00
Davenport & Northwestern.....	37.02	2,000	74,040.00
Floyd	64.35	.....	280,787.00
Burlington, Cedar Rapids & Northern.....	20.57	6,300	129,591.00
Cedar Falls & Minnesota.....	18.96	3,000	56,880.00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.....	24.82	3,800	94,318.00
Franklin	65.47	.....	247,760.00
Burlington, Cedar Rapids & Northern—Iowa Falls Div.....	12.35	5,500	67,925.00
Central Iowa.....	27.09	5,500	148,995.00
Central Iowa—Belmond Branch.....	15.7	2,000	31,400.00
Dubuque & Dakota.....	9.2	2,000	18,400.00
Illinois Central.....	1.1	5,500	6,050.00
Fremont	63.548	.....	211,342.95
Chicago, Burlington & Quincy—Nebraska City Branch.....	19.708	2,000	39,418.00
Council Bluffs & St. Louis.....	8.749	2,500	21,872.50
Kansas City, St. Joseph & Council Bluffs.....	27.9501	4,500	125,775.45
Nebraska City, Sidney & Northeastern.....	12.129	2,000	24,278.00
Greene	75.00	.....	350,908.00
Chicago & Northwestern.....	24.51	9,500	232,845.00
Des Moines & Fort Dodge.....	22.99	3,700	85,083.00
Des Moines & Northwestern.....	27.5	1,200	33,000.00
Grundy	47.21	.....	120,403.00
Burlington, Cedar Rapids & Northern—Iowa Falls Div.....	11.13	2,000	22,260.00
Burlington, Cedar Rapids & Northern—Pacific Div.....	15.22	3,500	53,370.00
Illinois Central.....	17	5,500	93,550.00
Toledo & Northwestern.....	12.79	2,000	29,138.00
Wisconsin, Iowa & Nebraska.....	7.9	2,000	15,800.00
Guthrie	70.40	.....	378,779.00
Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.....	19.53	5,500	107,415.00
Chicago, Rock Island & Pacific.....	19.32	12,000	231,840.00
Chicago, Rock Island & Pacific—Guthrie and N. W. Br.....	14.28	2,000	38,560.00
Des Moines & Northwestern.....	16.97	1,300	20,061.00
Hamilton	77.08	.....	252,856.00
Des Moines & Minneapolis.....	8.4	3,000	25,200.00
Illinois Central.....	23.20	5,500	127,600.00
Toledo & Northwestern.....	45.48	2,200	100,056.00
Hancock	50.09	.....	156,620.00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.....	24.15	3,800	91,770.00
Minneapolis & St. Louis.....	25.94	2,500	64,850.00
Hardin	121.70	.....	406,412.00
Burlington, Cedar Rapids & Northern—Iowa Falls Div.....	17.88	2,000	35,760.00
Central Iowa.....	28.96	5,500	159,280.00
Chicago, Iowa & Dakota.....	26.33	1,000	26,330.00
Illinois Central.....	23.72	5,500	130,460.00
Toledo & Northwestern.....	24.51	2,500	64,582.00
Harrison	69.911	.....	469,545.00
Chicago & Northwestern.....	30.33	9,500	288,135.00
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	7.01	5,500	38,555.00
Sioux City & Pacific.....	32.571	5,000	162,855.00

TABLE No. I—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	No. of miles.	Assessed value per mile.	Aggregate assessed value.
Henry—	75.193	\$	\$ 355,464.00
Burlington & Northwestern	9.57	1,200	11,484.00
Burlington & Western	10.6	1,000	10,600.00
Central Iowa—Eastern Division	18.353	2,000	36,706.00
Chicago, Burlington & Quincy	12.7	13,500	265,950.00
Ft. Madison & Northwestern	2.68	800	2,144.00
Keokuk & Northwestern	14.29	2,000	28,580.00
Howard—	24.38		114,586.00
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	24.38	4,700	114,586.00
Humboldt—	82.884		108,566.00
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	25	2,000	50,000.00
Des Moines & Ft. Dodge—Tara Division	6.324	2,000	12,648.00
Minneapolis & St. Louis	23.42	2,500	58,550.00
Toledo & Northwestern	35.14	2,200	77,308.00
Ida—	38.2		84,040.00
Maple River	38.2	2,200	84,040.00
Iowa—	67.76		367,120.00
Chicago, Milwaukee & St. Paul—Ottumwa Line	32.6	2,000	65,200.00
Chicago, Rock Island & Pacific	25.16	12,600	301,520.00
Jackson—	78.04		160,831.00
Chicago, Milwaukee & St. Paul—Cascade Branch	16.12	800	12,896.00
Chicago, Milwaukee & St. Paul—Chicago & C. B. Division	13.02	5,500	71,610.00
Chicago, Milwaukee & St. Paul—Dubuque Division	31.44	4,500	141,345.00
Chicago, Milwaukee & St. Paul—Maquoketa Division	2.89	8,000	8,780.00
Iowa Midland	14.6	2,000	29,200.00
Jasper—	129.549		562,308.00
Central Iowa	3.98	5,500	21,890.00
Central Iowa—Lynnville Branch	23.281	2,000	46,562.00
Central Iowa—Newton Branch	5.928	2,000	11,856.00
Central Iowa—State Center Branch	34.13	12,000	409,560.00
Chicago, Rock Island & Pacific	17	2,000	34,000.00
Chicago, Rock Island & Pacific—Newton & Monroe Br.	5.93	2,000	11,860.00
Iowa Northern	17.40	3,000	52,200.00
Keokuk & Des Moines	21.90	2,000	4,380.00
Wisconsin, Iowa & Nebraska	71.719		528,706.00
Jefferson—	17.9	1,000	17,900.00
Burlington & Western	1.5	2,000	3,000.00
Central Iowa—Eastern Division	25.710	13,500	348,265.00
Chicago, Burlington & Quincy	26.6	6,000	159,600.00
Chicago, Rock Island & Pacific—Southwestern Branch	71.82		403,168.00
Johnson—	16.05		6,300.00
Burlington, Cedar Rapids & Northern—Clinton Branch	12.96	2,000	25,920.00
Burlington, Cedar Rapids & Northern—Iowa City Div.	9.59	2,500	23,975.00
Burlington, Cedar Rapids & Northern—Muscatine Div.	7.06	2,300	16,238.00
Chicago, Rock Island & Pacific	27.16	12,000	325,920.00
Jones—	96.00		281,435.00
Chicago, Milwaukee & St. Paul—Chicago & C. B. Division	25.57	5,500	140,565.00
Chicago, Milwaukee & St. Paul—Dubuque Southwest	19.78	2,000	39,560.00
Davenport & Northwestern	27.67	2,000	55,340.00
Iowa Midland	22.98	2,000	45,960.00
Keokuk—	144.788		368,851.00
Burlington, Cedar Rapids & Northern—Iowa City Div.	31.35	2,500	78,375.00
Burlington & Western	13.59	1,000	13,590.00
Central Iowa—Eastern Division	25.528	2,000	51,056.00
Chicago, Milwaukee & St. Paul—Ottumwa Line	30.70	2,000	61,400.00
Chicago, Rock Island & Pacific—Oskaloosa Branch	25.73	5,000	128,650.00
Chicago & Northwestern—What Cheer Branch	16.89	2,000	33,780.00
Kossuth—	82.95		222,927.00
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	4.30	2,000	8,600.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.35	2,800	68,180.00
Minneapolis & St. Louis	7.79	2,500	19,475.00
Toledo & Northwestern	46.51	2,200	102,322.00
Lee—	139.277		344,796.00
Chicago, Burlington & Kansas City	16.89	2,200	37,358.00
Ft. Madison & Northwestern	25.55	800	20,440.00
Keokuk & Des Moines	27.15	3,000	81,450.00
Keokuk & Northwestern	38.81	2,000	77,620.00
Keokuk & St. Paul	33.087	4,000	132,348.00
St. Louis, Keokuk & Northwestern	2.79	2,000	5,580.00

TABLE No. I—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	No. of miles.	Assessed value per mile.	Aggregate assessed value.
Linn—	124.84	\$	\$ 653,708.00
Burlington, Cedar Rapids & Northern	21.66	6,300	136,458.00
Burlington, Cedar Rapids & N.—Milwaukee Division	21.29	2,000	42,580.00
Chicago, Milwaukee & St. Paul—Chicago and C. B. Div.	26.04	5,500	143,220.00
Chicago, Milwaukee & St. Paul—Dubuque Southwestern	14.01	2,000	28,020.00
Chicago, Milwaukee & St. Paul—Ottumwa Line	12.54	2,300	28,830.00
Chicago & Northwestern	29.30	9,500	278,350.00
Louisia—	67.454		345,441.00
Burlington & Northwestern	3.09	1,200	3,708.00
Burlington, Cedar Rapids & Northern	23.15	6,300	145,845.00
Central Iowa—Eastern Division	22.304	2,000	44,608.00
Chicago, Rock Island & Pacific—Oskaloosa Branch	18.31	8,000	151,280.00
Lucas—	52.143		412,957.50
Chariton, Des Moines & Southern	11.561	2,000	23,122.00
Chicago, Burlington & Quincy	26.841	13,500	362,353.50
Chicago, Burlington & Quincy—Chariton Branch	13.741	2,000	27,482.00
Lyon—	36.62		71,922.00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	0.42	3,800	35,706.00
Chicago, Milwaukee & St. Paul—Sioux City and Dak. Div.	1.83	2,200	4,026.00
Chicago, St. Paul, Minneapolis & Omaha—Rock, Rap. Br.	17.44	1,000	17,440.00
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	7.33	2,000	14,660.00
Madison—	32.20		137,245.00
Chicago, Rock Island & Pacific	7.67	12,000	92,040.00
Chicago, Rock Island & Pacific—Ind. and Winterset Br.	12.15	2,500	30,375.00
Des Moines, Oskaloosa & Southern	12.40	1,200	14,880.00
Mahaska—	129.364		430,303.00
Burlington & Western	15.00	1,000	15,000.00
Burlington, Cedar Rapids & Northern—Iowa City Division	4.32	2,500	10,800.00
Chicago & Northwestern—What Cheer Branch	15.85	2,000	31,700.00
Central Iowa	25.17	2,500	62,925.00
Central Iowa—State Center Branch	14.327	2,000	28,654.00
Central Iowa—Muhaknock Branch	1.5	2,000	3,000.00
Central Iowa—Newton Branch	6.897	2,000	13,794.00
Chicago, Rock Island & Pacific—Oskaloosa Branch	24.96	5,000	124,800.00
Keokuk & Des Moines	21.34	3,600	64,020.00
Marion—	105.354		289,760.00
Albia, Knoxville & Des Moines	22.115	2,500	55,287.50
Chicago, Rock Island & Pacific—Oskaloosa Branch	12.65	5,000	63,250.00
Des Moines & Knoxville	17.089	2,500	42,722.50
Des Moines & St. Louis	39	2,000	78,000.00
Keokuk & Des Moines	14.5	3,000	43,500.00
Marshall—	148.692		685,459.00
Central Iowa	22.79	5,500	125,395.00
Central Iowa—State Center Branch	20.712	2,000	41,424.00
Central Iowa—Story City Branch	15.01	2,000	30,020.00
Chicago and Northwestern	25.99	9,500	246,905.00
Chicago, Milwaukee & St. Paul—Chicago and C. B. Div.	25.39	5,500	139,645.00
Wisconsin, Iowa & Nebraska	31.80	6,000	69,600.00
Muscatine—	72.248		594,120.10
Chicago, Burlington & Quincy	30.249	13,500	408,361.50
Council Bluffs & St. Louis	25.69	2,500	64,225.00
Hastings & Ayco	10.483	2,000	20,966.00
Kansas City, St. Joseph & Council Bluffs	18.3848	4,500	82,781.60
Nebraska City, Sidney & Northeastern	8.918	2,000	17,836.00
Mitchell—	39.47		97,610.00
Cedar Falls & Minnesota	22.72	3,000	68,160.00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	7.75	3,800	29,450.00
Monona—	29.70		137,300.00
Maple River	4.00	2,200	8,800.00
Sioux City & Pacific	25.7	5,000	128,500.00
Monroe—	85.022		541,515.50
Albia, Knoxville & Des Moines	10.772	2,500	26,930.00
Centerville, Moravia & Albia	10.693	2,000	21,386.00
Central Iowa	13.85	5,500	74,925.00
Chicago, Burlington & Quincy	27.779	13,500	385,016.50
Des Moines & St. Louis	11.43	2,000	22,860.00
Moulton & Albia	10.736	1,000	10,736.00
Montgomery—	49.545		409,829.00
Brownville & Nodaway Valley	2.418	2,000	4,836.00
Chicago, Burlington & Quincy	27.02	13,500	364,770.00
Chicago, Burlington & Quincy—Nebraska City Branch	7.668	2,000	15,336.00
Red Oak & Atlantic	12.439	2,000	24,878.00

TABLE No. I—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	No. of miles.	Assessed value per mile.	Aggregate assessed value.
Muscatine —			
Burlington, Cedar Rapids & Northern.....	98.46	\$.....	\$ 606,276.00
Burlington, Cedar Rapids & Northern—Muscatine Div.....	18.91	6,300	119,133.00
Chicago, Rock Island & Pacific.....	19.21	2,300	44,183.00
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	24.77	12,000	297,240.00
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	22.43	8,000	179,440.00
Chicago, Rock Island & Pacific—Wilton & Muscatine Br.....	11.98	2,000	23,960.00
Chicago, Rock Island & Pacific—Wilton & Tipton Branch.....	1.16	2,000	2,320.00
O'Brien —			
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	55.93	.....	175,359.00
Chicago, St. Paul, Minneapolis & Omaha.....	24.62	4,300	91,276.00
Toledo & Northwestern.....	6.61	2,200	28,423.00
Osceola —			
Burlington, Cedar Rapids & Northern—Iowa Falls Div.....	25.30	2,200	55,660.00
Chicago, St. Paul, Minneapolis & Omaha.....	44.22	.....	129,794.00
Page —			
Brownville & Nodaway Valley.....	20.24	2,000	82,480.00
Chicago, Burlington & Quincy—Nebraska City Branch.....	17.98	4,300	77,314.00
Clarinda & St. Louis.....	112.801	.....	259,257.50
Clarinda, College Springs & Southwestern.....	22.81	2,000	45,620.00
Council Bluffs & St. Louis.....	11.8	2,000	23,600.00
Humeston & Shenandoah.....	11.428	2,000	22,856.00
Kansas City, St. Joseph & Council Bluffs.....	15.844	2,000	31,688.00
Palo Alto —			
Burlington, Cedar Rapids & Northern—Iowa Falls Div.....	19.801	2,500	49,502.50
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	27.02	2,500	67,550.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	4.098	1,500	18,441.00
Plymouth —			
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	82.925	.....	209,761.00
Chicago, St. Paul, Minneapolis & Omaha.....	27.28	2,000	54,560.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	10.75	2,000	21,500.00
Des Moines & Ft. Dodge—Tara Division.....	24.34	3,800	92,592.00
Pottawattomies —			
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	20.556	2,000	41,110.00
Chicago, St. Paul, Minneapolis & Omaha.....	61.93	.....	278,088.00
Illinois Central.....	15	3,200	33,080.00
Maple River.....	9.48	4,300	40,764.00
Pocahontas —			
Chicago, Burlington & Quincy.....	34.95	5,500	192,225.00
Des Moines & Ft. Dodge—Tara Division.....	5.5	2,200	12,100.00
Des Moines & Northwestern.....	52.553	.....	142,686.00
Des Moines & Northwestern.....	16.953	2,000	33,306.00
Illinois Central.....	1.94	3,200	33,080.00
Toledo & Northwestern.....	9.8	5,500	53,900.00
Polk —			
Chicago, Burlington & Quincy.....	24.16	2,200	53,152.00
Chicago, Rock Island & Pacific.....	166.615	.....	648,892.50
Chicago, R. I. & Pacific—Indianola & Winterset Branch.....	27.65	12,000	331,800.00
Des Moines & Ft. Dodge.....	8.59	2,500	21,475.00
Des Moines & Knoxville.....	9.3	3,700	34,110.00
Des Moines & Minneapolis.....	10.135	2,500	25,337.50
Des Moines & St. Louis.....	24.4	3,000	73,200.00
Des Moines & Northwestern.....	17.49	2,000	34,980.00
Des Moines, Osceola & Southern.....	12.4	1,200	14,880.00
Keokuk & Des Moines.....	7.5	1,200	9,000.00
St. Louis, Des Moines & Northern.....	17.56	5,000	50,000.00
Wisconsin, Iowa & Nebraska.....	12.09	1,000	12,090.00
Pottawattomies —			
Chicago, Burlington & Quincy.....	19.5	2,000	39,000.00
Chicago, Rock Island & Pacific.....	138.7574	.....	1,021,018.30
Chicago, Burlington & Quincy.....	20.82	9,500	197,790.00
Chicago, Mil. & St. Paul—Chicago & Council Bluffs Div.....	1.87	13,500	25,245.00
Chicago, Rock Island & Pacific.....	26.55	5,500	146,025.00
Chicago, Rock Island & Pacific—Avoca, Mace, & S. W. Br.....	45.02	12,000	542,240.00
Council Bluffs & St. Louis.....	17.61	2,000	35,220.00
Hastings & Avoca.....	1.13	2,000	2,260.00
Kansas City, St. Joseph & Council Bluffs.....	11.74	2,500	29,350.00
Red Oak & Atlantic.....	5.244	2,000	10,488.00
Ponca —			
Burlington, Cedar Rapids & Northern—Iowa City Div.....	6.7574	4,500	80,408.30
Central Iowa.....	1.986	2,000	3,992.00
Central Iowa—Montgomery Branch.....	96.10	.....	530,725.00
Central Iowa—Newton Branch.....	6.78	2,500	16,950.00
Chicago, Rock Island & Pacific.....	22.81	5,500	125,455.00
Chicago, Rock Island & Pacific.....	13.7	2,000	27,400.00
Chicago, Rock Island & Pacific.....	.07	2,000	140.00
Chicago & Northwestern—What Cheer Branch.....	25.53	12,000	306,200.00
Humeston & Shenandoah.....	27.21	2,000	54,420.00
Leon, Mt. Airy & Southwestern.....	55.762	.....	125,084.00
Maple River.....	27.12	2,500	67,800.00
Sac —			
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	28.942	2,000	57,284.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	54.02	.....	118,844.00
Maple River.....	54.62	2,300	118,844.00

TABLE No. I—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	No. of miles.	Assessed value per mile.	Aggregate assessed value.
Scott —			
Chicago, Rock Island & Pacific.....	85.64	\$.....	\$ 380,860.00
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	13.71	12,000	164,520.00
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	12.08	8,000	96,440.00
Davenport & Northwestern.....	7.8	2,000	15,600.00
Burlington, Cedar Rapids & Northern—Clinton Branch.....	26.54	2,000	53,080.00
Shelby —			
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	25.51	2,000	51,020.00
Chicago, Rock Island & Pacific.....	54.68	.....	260,295.00
Chicago, Rock Island & Pacific—Harlan Branch.....	24.81	5,500	136,455.00
Chicago, Rock Island & Pacific.....	6.41	12,000	76,920.00
Iowa Southwestern.....	2,087	2,000	21,420.00
Story —			
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	12.75	2,000	25,700.00
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.....	112.14	.....	339,825.00
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.....	29.08	3,800	110,504.00
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.....	25.87	4,200	56,914.00
Toledo & Northwestern.....	22.69	4,300	94,987.00
Story —			
Central Iowa—Sioux City Branch.....	77.220	2,200	77,220.00
Chicago & Northwestern.....	94.92	.....	484,730.00
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	19.5	2,000	39,000.00
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	24.23	9,500	230,185.00
Des Moines & Minneapolis.....	24.79	5,500	136,345.00
Tama —			
Burlington, Cedar Rapids & Northern—Pacific Division.....	26.4	3,000	79,200.00
Chicago & Northwestern.....	164.45	.....	622,573.00
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	18.65	3,500	62,175.00
Toledo & Northwestern.....	28.34	9,500	240,730.00
Wisconsin, Iowa & Nebraska.....	28.32	5,500	144,760.00
Taylor —			
Chicago, Burlington & Quincy—Creston Branch.....	22.14	2,200	48,708.00
Chicago, Burlington & Quincy—Creston Branch.....	12.6	2,000	25,200.00
Humeston & Shenandoah.....	64.968	.....	165,428.00
Union —			
Chicago, Burlington & Quincy.....	328.208	.....	1,000,000.00
Chicago, Burlington & Quincy—Creston Branch.....	26.96	2,500	67,400.00
Van Buren —			
Chicago, Burlington & Quincy.....	44.669	.....	401,863.50
Chicago, Burlington & Quincy—Creston Branch.....	25.775	13,500	341,062.50
Creston & Northern.....	10.742	3,500	37,597.00
Van Buren —			
Chicago, Burlington & Quincy.....	8.152	2,000	16,304.00
Chicago, Rock Island & Pacific—Keosauqua Branch.....	79.19	.....	190,122.00
Chicago, Rock Island & Pacific—Keosauqua Branch.....	27.33	4,5	60,126.00
Chicago, Rock Island & Pacific—Keosauqua Branch.....	4.5	2,000	9,000.00
Chicago, Rock Island & Pacific—Keosauqua Branch.....	13.77	800	11,016.00
Keokuk & Des Moines.....	33.5	3,000	100,500.00
Wapello —			
Chicago, Burlington & Quincy.....	99.462	.....	553,935.00
Chicago, Burlington & Quincy—Ottumwa Line.....	26.856	13,500	362,536.00
Chicago, Milwaukee & St. Paul—Ottumwa Line.....	12.76	2,000	25,520.00
Chicago, Rock Island & Pacific—Southwestern Branch.....	7.71	6,000	46,260.00
Keokuk & Des Moines.....	30.	3,000	90,000.00
Ottumwa & Kirksville.....	3.333	3,000	9,999.00
St. Louis, Ottumwa & Cedar Rapids.....	8.903	2,000	19,606.00
Warren —			
Chicago, Burlington & Quincy.....	83.065	.....	180,933.00
Chariton, Des Moines & Southern.....	2.439	2,000	4,878.00
Chicago, Rock Island & Pacific—Indianola & Winterset Br.....	26.23	2,500	65,575.00
Des Moines & Knoxville.....	7.696	2,500	19,240.00
Des Moines, Osceola & Southern.....	27.7	1,200	33,240.00
Washington —			
Burlington, Cedar Rapids & Northern—Iowa City Div.....	102.951	.....	385,647.00
Burlington, Cedar Rapids & Northern—Iowa City Div.....	20.98	2,500	52,450.00
Burlington, Cedar Rapids & Northern—Muscatine Div.....	4.31	2,300	9,913.00
Burlington & Northwestern.....	12.01	1,200	14,412.00
Hurlington & Western.....	13.62	1,000	13,620.00
Central Iowa—Eastern Division.....	11.861	2,000	23,722.00
C. R. I. & P.—Oak Div., from City Wash. to E. line Co.....	12.	8,000	96,000.00
C. R. I. & P.—Oak Div., from City Wash. to W. line Co.....	13.49	.....	67,450.00
Chicago, Rock Island & Pacific—Southwestern Branch.....	14.68	6,000	85,080.00
Wayne —			
Chicago, Burlington & Quincy—Chariton Branch.....	64.363	.....	254,691.00
Chicago, Rock Island & Pacific—Southwestern Branch.....	6.893	2,000	13,786.00
Humeston & Shenandoah.....	27.78	6,000	166,080.00
Missouri, Iowa & Nebraska.....	3.29	2,500	8,225.00
Webster —			
Crooked Creek.....	26.4	2,500	66,000.00
Des Moines & Ft. Dodge.....	131.12	.....	406,123.00
Des Moines & Ft. Dodge—Tara Division.....	8.5	1,000	8,500.00
Des Moines & Ft. Dodge—Tara Division.....	26.38	3,700	75,408.00
Des Moines & Ft. Dodge—Tara Division.....	11.63	2,000	23,260.00
Illinois Central.....	26.74	5,500	147,070.00
Minneapolis & St. Louis.....	37.91	2,500	94,775.00
Toledo & Northwestern.....	25.96	2,200	57,112.00

TABLE No. I—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	No. of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Winnebago</i>	21.14	\$ 2,500	\$ 52,850.00
Minneapolis & St. Louis.....	21.14	2,500	52,850.00
<i>Winnebago</i>	81.77	2,770	227,048.00
Burlington, Cedar Rapids & Northern—Decorah Division.....	1.14	2,000	2,280.00
Burlington, Cedar Rapids & Northern—Decorah Division.....	22.99	2,000	45,980.00
Chicago, Milwaukee & St. Paul—Decorah Branch.....	9.04	2,000	18,080.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	14.01	3,800	53,238.00
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.....	32.7	4,700	153,690.00
Davenport & Northwestern.....	1.80	2,000	3,780.00
<i>Woodbury</i>	79.94	3,143	249,327.00
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.....	5.6	2,200	12,320.00
Chicago, St. Paul, Minneapolis & Omaha.....	26.14	4,300	112,402.00
Illinois Central.....	6.41	5,500	35,255.00
Maple River.....	19.5	2,200	42,900.00
Sioux City & Pacific.....	22.29	5,000	111,450.00
<i>Worth</i>	31.71	170	5,390.00
Burlington Cedar Rapids & Northern.....	18.61	6,300	117,243.00
Central Iowa.....	1.81	5,500	9,955.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	11.27	3,800	42,826.00
Minneapolis & St. Louis.....	.02	2,500	50.00
<i>Wright</i>	75.393	155	11,556.00
Burlington, Cedar Rapids & Northern—Iowa Falls Div.....	45.04	2,000	90,080.00
Central Iowa—Belmond Branch.....	6.503	2,000	13,006.00
Toledo & Northwestern.....	23.85	2,200	52,470.00

TABLE No. II.

Length and assessed value of railroads, January 1, 1885. Compiled by Secretary of State.

NAMES OF RAILROADS.	No. of miles.	Assessed value per mile.	Aggregate assessed value.
Burlington & Northwestern.....	38.77	\$ 1,200	\$ 46,524.00
Burlington & Western.....	70.71	1,000	70,710.00
Burlington, Cedar Rapids & Northern.....	240.64	6,300	1,516,032.00
Clinton Division.....	81.93	2,000	163,860.00
Decorah Division.....	23.3	2,000	46,600.00
Iowa City Division.....	73.02	2,500	182,550.00
Iowa Falls Division.....	244.94	2,000	489,880.00
Milwaukee Division.....	94.13	2,000	188,260.00
Muscatine Division.....	30.54	2,800	70,334.00
Pacific Division.....	48.12	3,500	168,420.00
Central Iowa.....	177.5	5,800	976,250.00
Belmond Branch.....	22.203	2,000	44,406.00
Eastern Division.....	94.87	2,000	189,740.00
Mont-zuma Branch.....	13.7	2,000	27,400.00
Muchasnoek Branch.....	1.5	2,000	3,000.00
Newtown Branch.....	30.248	2,000	60,496.00
State Center Branch.....	26.64	2,000	53,280.00
Story City Branch.....	34.31	2,000	68,620.00
Chicago & Northwestern.....	354.82	2,500	8,870,750.00
Des Moines & Minneapolis.....	59.20	3,000	177,600.00
Iowa Midland.....	70.98	2,000	141,960.00
Iowa Railway, Coal and Manufacturing Company.....	3.25	4,500	14,625.00
Iowa Southwestern.....	62.10	2,000	124,200.00
Maple River.....	130.32	2,000	260,640.00
Stanwood & Tipton.....	8.50	2,000	17,000.00
Toledo & Northwestern.....	367.87	2,000	735,740.00
What Cheer Branch.....	62.55	2,000	125,100.00
Chicago, Burlington & Kansas City.....	77.66	2,200	170,852.00
Chicago, Burlington & Quincy.....	282.936	13,500	3,819,636.00
Albia, Knoxville & Des Moines.....	32.887	2,500	82,217.50
Brownville & Nodaway Valley.....	25.225	2,000	50,450.00
Chariton Branch.....	34.541	2,000	69,082.00
Chariton, Des Moines & Southern.....	33.	2,000	66,000.00
Clarinda, College Springs & Southwestern.....	15.844	2,000	31,688.00
Creston Branch.....	42.680	3,500	149,380.00
Creston & Northern.....	27.704	2,000	55,408.00
Des Moines & Knoxville.....	34.52	2,500	87,300.00
Hastings and Avoca.....	18.727	2,000	37,454.00
Keokuk & St. Paul.....	42.011	4,000	168,044.00
Leon, Mt. Airy & Southwestern.....	54.281	2,000	108,562.00
Monitron & Albia.....	11.477	1,000	11,477.00
Nebraska City Branch.....	38.177	2,000	76,354.00
Nebraska City, Sidney & Northwestern.....	21.067	2,000	42,134.00
Red Oak & Atlantic.....	17.992	2,000	35,984.00
Chicago, Iowa & Dakota.....	26.33	1,000	26,330.00
Chicago, Milwaukee & St. Paul.....	35.62	800	28,496.00
Cascade Branch.....	349.17	5,500	1,920,455.00
Chicago & Council Bluffs Division.....	16.	2,500	40,000.00
Clinton Branch.....	150.49	2,000	300,980.00
Davenport & Northwestern.....	9.04	2,000	18,080.00
Decorah Branch.....	136.55	4,500	614,475.00
Dubuque Division.....	49.53	2,000	99,060.00
Dubuque Southwestern.....	22.50	2,000	45,000.00
Emmettsburg Branch.....	277.00	3,800	1,052,600.00
Iowa & Dakota Division.....	83.78	4,700	393,766.00
Iowa & Minnesota Division.....	14.33	2,000	28,660.00
Iowa Eastern.....	32.19	2,000	64,380.00
Maquoketa Branch.....	90.34	2,000	180,680.00
Ottumwa Line.....	48.30	2,000	96,600.00
Sioux City & Dakota Division.....	23.63	2,000	47,260.00
Spencer Branch.....	58.21	2,000	116,420.00
Volga Branch.....	22.81	1,000	22,810.00
Waukon Branch.....			

TABLE No. II—CONTINUED.

NAMES OF RAILROADS.	No. of miles.	Assessed value per mile.	Aggregate assessed value.
Chicago, Rock Island & Pacific.....	316.94	\$ 12,000	\$ 3,803,280.00
Atlantic & Southern Branch.....	14.71	2,000	29,420.00
Audubon Branch.....	24.54	2,000	49,080.00
Avoca, Macedonia & Southwestern Branch.....	17.61	2,000	35,220.00
Guthrie & Northwestern Branch.....	14.58	2,000	29,160.00
Harlan Branch.....	11.84	2,000	23,680.00
Indianola & Winterset Branch.....	46.95	2,500	117,375.00
Keokuk & Des Moines.....	162.20	3,000	486,600.00
Keosauqua Branch.....	4.50	2,000	9,000.00
Newton & Monroe Branch.....	17.	2,000	34,000.00
Oskaloosa Branch—Washington to Knoxville.....	76.83	5,000	384,150.00
Southwestern Branch—Davenport to Washington.....	65.42	8,000	523,360.00
Washington to Lineville.....	129.38	6,000	776,280.00
Wilton & Muscatine Branch.....	11.98	2,000	23,960.00
Wilton & Tipton.....	6.98	2,000	12,160.00
Chicago, St. Paul, Minneapolis & Omaha.....	82.30	4,300	353,890.00
Rock Rapids Branch.....	17.44	1,000	17,440.00
Crooked Creek.....	8.5	1,000	8,500.00
Des Moines & Fort Dodge.....	82.67	3,700	305,879.00
Tara Division.....	55.162	2,000	110,324.00
Des Moines, Osceola & Southern.....	100.4	1,200	120,480.00
Dubuque & Dakota.....	63.20*	2,000	126,400.00
Fort Madison & Northwestern.....	42.	800	33,600.00
Humeston & Shenandoah.....	112.52	2,500	281,300.00
Illinois Central.....	75.58	3,000	226,740.00
Cedar Falls & Minnesota.....	142.89	5,500	785,895.00
Dubuque & Sioux City.....	183.69	5,500	1,010,295.00
Iowa Falls & Sioux City.....	5.93	2,500	14,825.00
Kansas City, St. Joseph & Council Bluffs.....	57.19	4,500	257,355.00
Minneapolis & St. Louis.....	141.	2,500	352,500.00
Ottumwa & Kirkville.....	3.333	3,000	9,999.00
St. Louis, Des Moines & Northern.....	39.675	1,000	39,675.00
St. Louis, Keokuk & Northwestern.....	50.89	2,000	101,780.00
Keokuk & Northwestern.....	80.613	5,000	403,065.00
Sioux City & Pacific.....	24.03	2,000	48,060.00
Wabash, St. Louis & Pacific.....	11.428	2,000	22,856.00
Centerville, Moravia & Albia.....	65.98	2,500	164,950.00
Clarinda & St. Louis.....	67.22	2,000	134,440.00
Council Bluffs & St. Louis.....	115.00	1,200	138,000.00
Des Moines & St. Louis.....	55.53	2,500	138,825.00
Des Moines Northwestern.....	43.31	2,000	86,620.00
Missouri, Iowa & Nebraska.....	.75	5,000	3,750.00
St. Louis, Ottumwa & Cedar Rapids.....	115.8	2,000	231,600.00
Toledo, Peoria & Western.....			
Windsor, Iowa & Nebraska.....			

* From 1883 report, no report for 1884 filed.

TABLE No. III.

SLEEPING-CARS.

Showing the number of miles of road on which sleeping-cars, not owned by railroad companies, are operated, and the assessed value thereof, January 1, 1885, by counties. Compiled by the Secretary of State.

COUNTIES, AND RAILROADS IN EACH.	No. of miles.	Assessed value per mile.	Aggregate assessed value.
Adair.....	8.5	\$.....	\$ 850.00
Chicago, Rock Island & Pacific.....	8.5	100	850.00
Adams.....	30.373	8.5	5,485.10
Chicago, Burlington & Quincy.....	26.443	200	5,288.60
Chicago, Burlington & Quincy—Creston Branch.....	3.93	50	196.50
Allamakee.....	36.11	.....	902.75
Chicago, Milwaukee & St. Paul—Dubuque Division.....	36.11	25	902.75
Appanoose.....	29.88	.....	1,494.00
Chicago, Rock Island & Pacific—Southwestern Branch.....	29.88	50	1,494.00
Benton.....	71.93	.....	5,089.00
Burlington, Cedar Rapids & Northern.....	23.01	100	2,301.00
Chicago & Northwestern.....	24.84	100	2,484.00
Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.....	24.08	50	1,204.00
Black Hawk.....	59.46	.....	4,610.00
Burlington, Cedar Rapids & Northern.....	32.74	100	3,274.00
Illinois Central.....	26.72	50	1,336.00
Boone.....	35.36	.....	3,144.50
Chicago & Northwestern.....	27.53	100	2,753.00
Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.....	7.83	50	391.50
Bremer.....	4.18	.....	418.00
Burlington, Cedar Rapids & Northern.....	4.18	100	418.00
Buchanan.....	24.53	.....	1,226.50
Illinois Central.....	24.53	50	1,226.50
Buena Vista.....	49.20	.....	1,968.25
Chicago & Northwestern—Toledo & Northwestern Div.....	23.79	25	594.75
Illinois Central.....	25.41	50	1,270.50
Butler.....	45.97	.....	3,951.50
Burlington, Cedar Rapids & Northern.....	21.06	100	2,106.00
Illinois Central.....	24.91	50	1,245.50
Calhoun.....	31.99	.....	1,171.00
Chicago & Northwestern—Toledo & Northwestern Div.....	17.14	25	428.50
Illinois Central.....	14.85	50	742.50
Carroll.....	50.36	.....	3,788.50
Chicago & Northwestern.....	25.41	100	2,541.00
Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.....	24.95	50	1,247.50
Cass.....	27.47	.....	2,747.00
Chicago, Rock Island & Pacific.....	27.47	100	2,747.00
Cedar.....	40.73	.....	4,073.00
Burlington, Cedar Rapids & Northern.....	8.95	100	895.00
Chicago & Northwestern.....	24.9	100	2,490.00
Chicago, Rock Island & Pacific.....	6.88	100	688.00
Cerro Gordo.....	34.91	.....	2,274.00
Burlington, Cedar Rapids & Northern.....	10.57	100	1,057.00
Central Iowa.....	24.34	50	1,217.00
Cherokee.....	29.80	.....	1,490.00
Illinois Central.....	29.80	50	1,490.00
Clarke.....	29.449	.....	5,289.80
Chicago, Burlington & Quincy.....	26.449	200	5,289.80
Clay.....	5.70	.....	142.50
Chicago & Northwestern—Toledo and Northwestern Div.....	5.70	25	142.50
Clayton.....	36.22	.....	905.50
Chicago, Milwaukee & St. Paul—Dubuque Division.....	36.22	25	905.50
Clinton.....	76.23	.....	5,820.00
Chicago & Northwestern.....	46.17	100	4,617.00
Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.....	36.06	50	1,803.00

TABLE III—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	No. of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Crawford</i> —	44.06		3,781.00
—Chicago & Northwestern.....	31.26	100	3,126.00
—Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.....	12.5	50	625.00
<i>Dallas</i> —	42.28		2,962.00
—Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.....	24.72	50	1,236.00
—Chicago, Rock Island & Pacific.....	17.56	100	1,756.00
<i>Davis</i> —	22.73		1,136.50
—Chicago, Rock Island & Pacific—Southwestern Branch.....	22.73	50	1,136.50
<i>Decatur</i> —	28.13		1,125.20
—Humeaton & Shenandoah.....	28.13	40	1,125.20
<i>Delaware</i> —	24.47		1,223.50
—Illinois Central.....	24.47	50	1,223.50
<i>Des Moines</i> —	45.339		6,687.40
—Burlington, Cedar Rapids & Northern.....	21.18	100	2,118.00
—Chicago, Burlington & Quincy.....	18.235	200	3,647.00
—Chicago, Burlington & Quincy—Keokuk & St. P. Branch.....	8.924	100	892.40
<i>Dubuque</i> —	62.01		2,310.25
—Chicago, Milwaukee & St. Paul—Dubuque Division.....	32.81	25	820.25
—Illinois Central.....	29.80	50	1,490.00
<i>Flory</i> —	20.57		2,057.00
—Burlington, Cedar Rapids & Northern.....	20.57	100	2,057.00
<i>Franklin</i> —	28.19		1,409.50
—Central Iowa.....	27.09	50	1,354.50
—Illinois Central.....	1.1	50	55.00
<i>Freemont</i> —	36.6991		1,834.85
—Council Bluffs & St. Louis.....	8.749	50	437.45
—Kansas City, St. Joseph & Council Bluffs.....	27.9501	50	1,397.50
<i>Greene</i> —	24.51		2,451.00
—Chicago & Northwestern.....	24.51	100	2,451.00
<i>Grundy</i> —	12.96		328.25
—Chicago & Northwestern—Toledo & Northwestern Div.....	12.79	25	319.75
—Illinois Central.....	.17	50	8.50
<i>Guthrie</i> —	38.83		2,908.50
—Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.....	19.53	50	976.50
—Chicago, Rock Island & Pacific.....	19.32	100	1,932.00
<i>Hamilton</i> —	68.68		2,227.00
—Chicago & Northwestern—Toledo & Northwestern Div.....	45.48	25	1,137.00
—Illinois Central.....	23.20	50	1,160.00
<i>Hardin</i> —	71.49		3,254.25
—Central Iowa.....	28.96	50	1,448.00
—Chicago & Northwestern—Toledo & Northwestern Div.....	24.81	25	620.25
—Illinois Central.....	23.72	50	1,186.00
<i>Harrison</i> —	69.911		5,012.05
—Chicago & Northwestern.....	30.33	100	3,033.00
—Chicago, Mil. & St. Paul—Chicago & Council Bluffs Div.....	8.01	50	400.50
—Sioux City & Pacific.....	32.572	50	1,628.55
<i>Humboldt</i> —	35.14		878.50
—Chicago & Northwestern—Toledo & Northwestern Div.....	35.14	25	878.50
<i>Henry</i> —	19.7		3,940.00
—Chicago, Burlington & Quincy.....	19.7	200	3,940.00
<i>Iowa</i> —	25.16		2,516.00
—Chicago, Rock Island & Pacific.....	25.16	100	2,516.00
<i>Jackson</i> —	44.43		1,436.25
—Chicago, Mil. & St. Paul—Chicago & Council Bluffs Div.....	13.02	50	651.00
—Chicago, Milwaukee & St. Paul—Dubuque Division.....	31.41	25	785.25
<i>Jasper</i> —	38.11		3,612.00
—Central Iowa.....	3.98	50	199.00
—Chicago, Rock Island & Pacific.....	34.13	100	3,413.00
<i>Jefferson</i> —	52.319		6,473.80
—Chicago, Burlington & Quincy.....	25.719	200	5,143.80
—Chicago, Rock Island & Pacific—Southwestern Branch.....	26.6	50	1,330.00
<i>Johnson</i> —	43.21		4,321.00
—Burlington, Cedar Rapids & Northern.....	16.05	100	1,605.00
—Chicago, Rock Island & Pacific.....	27.16	100	2,716.00
<i>Jones</i> —	25.57		1,278.50
—Chicago, Mil. & St. Paul—Chicago & Council Bluffs Div.....	25.57	50	1,278.50
<i>Kossuth</i> —	46.51		1,627.75
—Chicago & Northwestern—Toledo & Northwestern Div.....	46.51	25	1,162.75

TABLE No. III—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	No. of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Lee</i> —	33.087		3,308.70
—Chicago, Burlington & Quincy—Keokuk & St. Paul Br.....	33.087	100	3,308.70
<i>Linn</i> —	77.00		6,398.00
—Burlington, Cedar Rapids & Northern.....	21.66	100	2,166.00
—Chicago & Northwestern.....	29.3	100	2,930.00
—Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.....	26.04	50	1,302.00
<i>Louisia</i> —	42.15		3,390.50
—Burlington, Cedar Rapids & Northern.....	23.15	100	2,315.00
—Chicago, Rock Island & Pacific—Oskaloosa Branch.....	18.91	50	945.50
<i>Lucas</i> —	26.841		5,368.20
—Chicago, Burlington & Quincy.....	26.841	200	5,368.20
<i>Madison</i> —	7.67		767.00
—Chicago, Rock Island & Pacific.....	7.67	100	767.00
<i>Mahaska</i> —	25.17		1,258.50
—Central Iowa.....	25.17	50	1,258.50
<i>Marion</i> —	39.		2,925.00
—Des Moines & St. Louis.....	39.	75	2,925.00
<i>Marshall</i> —	81.17		5,358.00
—Central Iowa.....	29.79	50	1,489.50
—Chicago & Northwestern.....	25.99	100	2,599.00
—Chicago, M. & St. Paul—Chicago & Council Bluffs Div.....	25.39	50	1,269.50
<i>Mills</i> —	74.3238		8,233.54
—Chicago, Burlington & Quincy.....	30.249	200	6,049.80
—Council Bluffs & St. Louis.....	25.69	50	1,284.50
—Kansas City, St. Joseph & Council Bluffs.....	18.3848	50	919.24
<i>Monona</i> —	25.7		1,285.00
—Sioux City & Pacific.....	25.7	50	1,285.00
<i>Monroe</i> —	52.759		7,090.55
—Central Iowa.....	13.55	50	677.50
—Chicago, Burlington & Quincy.....	27.779	200	5,555.80
—Des Moines & St. Louis.....	11.43	75	857.25
<i>Montgomery</i> —	27.02		5,404.00
—Chicago, Burlington & Quincy.....	27.02	200	5,404.00
<i>Muscatine</i> —	66.11		5,489.50
—Burlington, Cedar Rapids & Northern.....	18.91	100	1,891.00
—Chicago, Rock Island & Pacific.....	24.77	100	2,477.00
—Chicago, Rock Island & Pacific—Oskaloosa Branch.....	22.43	50	1,121.50
<i>O'Brien</i> —	81.91		965.00
—Chicago, St. Paul, Minneapolis & Omaha.....	6.61	50	330.50
—Chicago & Northwestern—Toledo and Northwestern Div.....	25.30	25	632.50
<i>Oceola</i> —	17.98		899.00
—Chicago, St. Paul, Minneapolis & Omaha.....	17.98	50	899.00
<i>Page</i> —	60.919		2,375.75
—Council Bluffs & St. Louis.....	19.801	50	990.05
—Kansas City, St. Joseph & Council Bluffs.....	4.096	50	204.80
—Humeaton & Shenandoah.....	27.02	40	1,080.80
<i>Plymouth</i> —	44.43		2,221.50
—Chicago, St. Paul, Minneapolis & Omaha.....	9.48	50	474.00
—Illinois Central.....	34.95	50	1,747.50
<i>Pocahontas</i> —	33.06		1,094.00
—Chicago & Northwestern—Toledo & Northwestern Div.....	24.16	25	604.00
—Illinois Central.....	9.80	50	490.00
<i>Polk</i> —	45.14		4,076.75
—Chicago Rock Island & Pacific.....	27.65	100	2,765.00
—Des Moines & St. Louis.....	17.49	75	1,311.75
<i>Pottawattamie</i> —	112.7574		9,210.37
—Chicago & Northwestern.....	20.82	100	2,082.00
—Chicago, Burlington & Quincy.....	1.87	200	374.00
—Chicago, M. & St. Paul—Chicago & Council Bluffs Div.....	26.55	50	1,327.50
—Chicago, Rock Island & Pacific.....	45.92	100	4,592.00
—Council Bluffs & St. Louis.....	11.74	50	587.00
—Kansas City, St. Joseph & Council Bluffs.....	6.7574	50	337.87
<i>Poweshiek</i> —	48.34		3,662.50
—Central Iowa.....	22.81	50	1,140.50
—Chicago, Rock Island & Pacific.....	25.53	100	2,553.00
<i>Ringgold</i> —	27.12		1,084.80
—Humeaton & Shenandoah.....	27.12	40	1,084.80

TABLE No. III—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	No. of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Scott</i>	25.79	\$.....	\$ 1,975.00
Chicago, Rock Island & Pacific.....	13.71	100	1,371.00
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	12.08	50	604.00
<i>Shelby</i>	31.22	.....	1,881.50
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	24.81	50	1,240.50
Chicago, Rock Island & Pacific.....	6.41	100	641.00
<i>Sioux</i>	57.19	.....	1,292.00
Chicago, St. Paul, Minneapolis & Omaha.....	22.09	50	1,104.50
Chicago & Northwestern—Toledo & Northwestern Div.....	35.10	25	877.50
<i>Story</i>	49.02	.....	3,862.50
Chicago & Northwestern.....	24.23	100	2,423.00
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	24.79	50	1,239.50
<i>Tama</i>	73.80	.....	4,403.50
Chicago & Northwestern.....	25.34	100	2,534.00
Chicago & Northwestern—Toledo & Northwestern Div.....	22.14	25	553.50
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	26.32	50	1,316.00
<i>Taylor</i>	54.968	.....	2,478.80
Chicago, Burlington & Quincy—Creston Branch.....	28.008	50	1,400.40
Humeston & Shenandoah.....	26.96	40	1,078.40
<i>Union</i>	36.517	.....	5,692.10
Chicago, Burlington & Quincy.....	25.775	200	5,155.00
Chicago, Burlington & Quincy—Creston Branch.....	10.742	50	537.10
<i>Wapello</i>	34.566	.....	5,796.70
Chicago, Burlington & Quincy.....	26.836	200	5,371.20
Chicago, Rock Island & Pacific—Southwestern Branch.....	7.71	50	385.50
<i>Washington</i>	27.68	.....	1,334.00
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	12.	50	600.00
Chicago, Rock Island & Pacific—Southwestern Branch.....	14.68	50	734.00
<i>Wayne</i>	31.07	.....	1,520.60
Chicago, Rock Island & Pacific—Southwestern Branch.....	27.78	50	1,389.00
Humeston & Shenandoah.....	3.29	40	131.60
<i>Webster</i>	52.70	.....	1,986.00
Chicago & Northwestern—Toledo & Northwestern Div.....	25.96	25	649.00
Illinois Central.....	26.74	50	1,337.00
<i>Woodbury</i>	54.84	.....	2,742.00
Chicago, St. Paul, Minneapolis & Omaha.....	26.14	50	1,307.00
Illinois Central.....	6.41	50	320.50
Sioux City & Pacific.....	22.29	50	1,114.50
<i>Worth</i>	18.61	.....	1,861.00
Burlington, Cedar Rapids & Northern.....	18.61	100	1,861.00
<i>Wright</i>	23.85	.....	896.25
Chicago & Northwestern—Toledo & Northwestern Div.....	23.85	25	596.25

TABLE No. IV.

SLEEPING-CARS.

Showing the number of miles of road on which sleeping-cars, not owned by the railroad companies, are operated, and the assessed value thereof, January 1, 1885.

NAMES OF RAILROADS.	No. of miles.	Assessed value per mile.	Aggregate assessed value.
Burlington, Cedar Rapids & Northern.....	240.64	\$ 100	\$ 24,064.00
Central Iowa.....	177.5	50	8,875.00
Chicago & Northwestern.....	354.82	100	35,482.00
Toledo & Northwestern Division.....	367.87	25	9,196.75
Chicago, Burlington & Quincy.....	282.936	200	56,587.20
Creston Branch.....	42.69	50	2,134.00
Keokuk & St. Paul (Keokuk to Burlington).....	42.611	100	4,261.10
Chicago, Milwaukee & St. Paul (Chicago & Council Bluffs Div).....	342.17	50	17,458.50
Dubuque Division.....	146.55	25	3,613.75
Chicago, Rock Island & Pacific.....	316.94	100	31,694.00
Oskaloosa Branch (Davenport to Washington).....	65.42	50	3,271.00
Southwestern Branch (Washington to Lisleville).....	129.38	50	6,469.00
Chicago, St. Paul, Minneapolis & Omaha.....	82.3	50	4,115.00
Council Bluffs & St. Louis.....	65.98	50	3,299.00
Des Moines & St. Louis.....	67.92	75	5,094.00
Humeston & Shenandoah.....	112.52	40	4,500.80
Illinois Central.....	326.58	50	16,329.00
Kansas City, St. Jo & Council Bluffs.....	57.19	50	2,859.50
Sioux City & Pacific.....	80.613	50	4,030.65

TABLE No. V.

Earnings, expenses and taxes, for the year 1884, compiled by the Secretary of State.

Names of Railroads.	Aggregate gross earnings.	Aggregate net earnings.	Average gross earnings per mile.	Average net earnings per mile.	Operating expenses and repairs.	Cost per mile in operating road.	Loss in operating road.	Taxes paid.
Burlington & Northwestern	\$ 37,267.65	\$ 733.27	\$ 963.83	\$ 18.91	\$ 36,634.38	\$ 944.92	\$	\$ 2,028.99
Burlington & Western	53,130.24		751.88		54,873.58	776.04	1,743.34	1,080.74
Burlington, Cedar Rapids & Northern	1,950,691.24		8,106.36					
Milwaukee Division	144,235.38		1,532.36					
Muscatine Division	62,927.75	928,177.47	2,057.81	2,244.85	1,388,367.61	3,357.84		56,016.91
Pacific Division	158,690.71		3,297.81					
Clinton Division	20,545.83	3,634.05	250.77	44.35	16,911.78	206.42		1,100.00
Decorah Division	692.66		22.73		1,685.86	68.06	893.20	
Iowa City Division	146,053.63		2,000.19		179,868.79	2,463.28	33,815.16	5,272.23
Iowa Falls Division	303,572.77		831.11	98.78	179,376.66	732.33		11,881.49
*Central Iowa	1,639,373.59	24,196.11	5,806.36	2,284.48	630,423.63	3,322.06		29,155.99
Belmont Branch	17,539.05	3,545.63	792.64	59.69	14,053.42	632.95		1,583.75
Eastern Division	111,371.27	12,336.07	1,173.93	130.03	99,035.20	1,043.90		4,534.20
Montezuma Branch	13,285.38	2,127.44	969.73	155.28	11,157.94	814.45		881.65
+Muhachinook Branch								
Newton Branch	19,900.90	1,579.40	658.22	92.22	18,330.50	606.00		1,537.30
State Center Branch	29,946.91	12,954.90	1,124.13	486.29	16,992.01	637.84		1,557.76
Sioux City Branch	36,066.38	16,735.05	1,045.10	484.97	19,331.33	560.13		2,054.82
Chicago & Northwestern								
Des Moines & Minneapolis								
Iowa Midland								
Iowa Southwestern	5,235,494.35	2,507,747.88	7,066.68	3,380.08	2,727,746.47	3,676.60		122,679.06
Maple River Branch								
Stanwood & Tipton								
What Cheer Branch								
Iowa Railway, Coal and Manufacturing Company	11,317.45	± 2,317.45	3,482.29	713.06	± 9,000.00	2,769.23		
Toledo & Northwestern	783,732.74	192,643.96	2,130.43	523.67	591,078.78	1,606.76		30,218.29
Chicago, Burlington & Kansas City	134,204.97		1,728.11		135,230.52	1,741.31	1,025.55	3,988.44
Chicago, Burlington & Quincy	5,634,407.08	2,325,052.63	12,914.07	8,924.47	3,109,354.45	16,989.60		
Albia, Knoxville & Des Moines and Des M. & Knoxville	129,991.72		2,359.50		170,469.21	2,514.03	10,477.49	
Brownville & Nodaway Valley and C. C. S. & S. W.	63,865.85	11,274.92	1,553.51	274.51	52,590.93	1,279.03		
Chariton Branch & Leon, M. Ayr & Southwestern	101,401.96		1,116.48		115,812.99	1,275.19	14,415.30	
Chariton, Des Moines & Southern	23,411.36		709.43		25,551.28	865.19		
Creston Branch	157,928.76	55,517.00	3,700.30	1,300.77	102,411.76	2,399.53		
Creston & Northern	27,388.38	3,920.78	988.61	141.53	23,467.58	847.08		129,480.81
Hastings & Avoca	10,134.46	35.29	644.40	2.24	10,099.17	642.16		
Keokuk & St. Paul	180,822.18	46,492.42	4,304.16	1,105.48	134,329.76	3,198.68		
Moulton & Albia	935.40		86.73		1,602.04	144.81	666.64	
Nebraska City Branch	58,015.96		1,187.87		63,002.77	2,118.00	24,986.51	
Nebraska City, Sidney & Northeastern	2,406.36		114.51		16,128.32	765.93	8,721.36	
Red Oak & Atlantic	18,304.51	669.69	1,017.37	33.99	17,634.82	983.48		
Chicago, Iowa & Dakota	24,441.81		928.29		25,034.81	950.81	593.00	
Chicago, Milwaukee & St. Paul								
Cascade Branch	13,674.65		383.90		25,072.21	703.88	11,397.56	842.62
Chicago & Council Bluffs Division	2,229,214.00	975,926.08	6,384.61	2,705.28	1,253,287.02	3,589.33		30,704.75
Clinton Branch	27,154.47		2,715.45		34,441.32	3,444.13	7,296.85	686.05
Davenport & Northwestern	249,415.45	18,508.12	1,657.34	122.98	230,905.33	1,334.36		8,126.94
Decorah Branch	12,522.48		1,385.23		17,705.87	1,958.81		344.73
Dubuque Division	695,826.35	306,964.94	1,095.76	2,907.10	298,981.41	2,188.66		17,370.66
Dubuque Southwestern	91,268.89	9,787.03	1,842.70	197.60	81,481.86	1,645.16		2,471.06
Emmetsburg Branch	1,304.34		57.97		4,514.90	200.66	3,210.56	1,678.99
Iowa & Dakota Division	1,348,488.15	776,558.22	4,800.97	2,803.46	569,929.93	2,057.51		35,036.47
Iowa & Minnesota Division	488,835.80	206,190.58	5,534.75	2,449.16	283,645.22	3,985.69		10,473.62
Iowa Eastern	40,015.96		285.68		47,714.64	1,226.63	13,621.63	292.65
Maquoketa Branch	41,731.55		1,296.41		44,398.30	1,579.26	2,698.75	1,601.35
Ottumwa Line	53,171.78		548.57		61,099.65	682.97	8,527.87	219.72
Sioux City & Dakota Division	93,117.14	46,802.53	1,927.89	909.00	46,314.61	958.89		4,200.85
Spencer Branch	7,370.34		367.06		10,637.48	531.08	3,267.14	1,501.92
Volga Branch	31,137.23		534.91		44,038.48	706.54	12,901.23	3,353.80
Wankon Branch	13,881.46		698.67	31.81	13,167.54	577.26		879.29
Chicago, Rock Island & Pacific	5,127,878.90	2,319,825.41	16,177.44	7,319.44	2,807,053.49	8,838.00		
Indianola & Winterset	29,168.30		1,686.23		30,672.36	1,718.26		
Keokuk & Des Moines	453,628.79	70,281.75	2,796.72	433.30	383,347.04	2,363.42		
Oskaloosa Branch	758,735.08	274,320.31	5,334.81	1,928.44	484,414.87	3,405.87		
Southwestern Division	866,922.20	350,978.40	6,700.69	2,712.77	515,943.80	3,987.82		
Atlantic & Southern	23,536.00							
Audubon Branch	30,264.00							
Avoca, Macdonald & Pacific	28,176.00							
Guthrie & Northwestern	29,328.00							
Harlan Branch	18,944.00							
Keosauqua Branch	7,200.00							
Newton & Monroe	27,200.00							
Wilton & Muscatine	19,168.00							
Wilton & Tipton	9,728.00							

*Includes Muhachinook Branch. +Included in main line. †Estimated. These amounts are included in the reported earnings of the main line and the four principal branches or divisions, and are not additional thereto. They are estimated by the company on the basis of \$1,600 per mile for the nine branches last named. The operating expenses for these branches are not separately reported nor estimated.

TABLE No. V—CONTINUED.

NAMES OF RAILROADS.	Aggregate gross earnings.	Aggregate net earnings.	Average gross earnings per mile.	Average net earnings per mile.	Operating expenses and repairs.	Cost per mile in operating road.	Loss in operating road.	Taxes paid.
Chicago, St. Paul, Minneapolis & Omaha.....	\$ 373,626.84	\$ 151,473.13	\$ 4,532.62	\$ 1,840.50	\$ 221,553.71	\$ 2,092.02	\$.....	\$ 15,038.61
Rock Rapids Branch.....	3,445.96	197.50	197.50	.....	7,705.84	447.01	4,949.88	1,206.39
Crooked Creek.....	10,978.29	748.74	1,291.66	88.68	10,229.55	1,203.48	.....	474.46
Des Moines & Fort Dodge.....	295,330.71	123,326.36	3,579.66	959.09	230,701.89	1,673.79	.....	14,808.70
Tara Division.....	58,097.54	.....	1,053.23	.....	.....	.....	.....	.....
Des Moines, Osceola & Southern.....	79,429.70	11,260.29	791.13	112.10	68,169.47	678.97	.....	.....
* Dubuque & Dakota.....	.....	.....	.....	.....	.....	.....	.....	.....
* Ft. Madison & Northwestern.....	.....	.....	.....	.....	.....	.....	.....	.....
Humeston & Shenandoah.....	312,334.79	56,307.00	2,775.81	500.42	236,027.10	2,275.39	.....	6,304.46
Illinois Central.....	125,401.61	15,510.07	1,650.19	205.22	109,891.04	1,453.97	.....	7,413.70
Cedar Falls & Minnesota.....	934,346.77	463,054.85	6,468.94	3,240.63	461,291.92	3,228.31	.....	24,145.11
Dubuque & Sioux City.....	662,641.85	243,551.84	3,107.39	1,325.88	419,090.01	2,281.51	.....	40,073.75
Iowa Falls & Sioux City.....	17,651.46	10,207.24	2,976.64	1,736.47	7,354.22	1,210.17	.....	12.57
Iowa Northern.....	288,419.00	.....	5,043.10	.....	.....	.....	.....	.....
** Kansas City, St. Joseph & Council Bluffs.....	809,836.22	8,819.29	2,196.00	119.28	292,816.93	2,076.72	.....	13,254.94
Minneapolis & St. Louis.....	21,187.80	641.97	6,370.04	191.02	20,545.83	6,164.56	.....	156.43
Ottumwa & Kirksville.....	42,218.96	.....	1,664.12	.....	65,034.97	1,630.19	22,816.00	907.79
St. Louis, Des Moines & Northern.....	73,544.43	1,213.94	1,445.16	32.05	71,561.87	1,406.21	.....	2,711.88
St. Louis, Keokuk & Northwestern.....	441,308.50	110,391.21	5,474.41	1,370.05	330,817.29	4,103.76	.....	10,675.67
Keokuk & Northwestern.....	.....	.....	.....	.....	.....	.....	.....	.....
Sioux City & Pacific.....	42,618.11	5,030.13	1,773.54	209.33	37,587.98	1,564.21	.....	981.83
Wabash, St. Louis & Pacific.....	2,000.73	227.57	6,067.58	.....	583.44	4,066.85	.....	564.00
† Centerville, Moravia & Albion.....	174,433.00	.....	2,643.74	.....	190,716.82	2,890.53	16,283.82	6,072.00
† Clarinda & St. Louis.....	69,120.83	.....	1,017.68	.....	134,974.00	1,987.26	65,853.83	3,693.00
† Council Bluffs & St. Louis.....	111,425.47	.....	968.91	.....	129,038.26	1,722.07	17,612.70	4,118.00
† Des Moines & St. Louis.....	146,704.18	4,086.62	2,631.68	73.50	142,217.50	2,561.09	.....	3,189.10
† Des Moines Northwestern.....	43,520.73	.....	7,004.80	.....	82,126.06	1,896.26	38,606.23	2,639.23
† Missouri, Iowa & Nebraska.....	.....	.....	.....	.....	.....	.....	.....	.....
† St. Louis, Ottumwa & Cedar Rapids.....	.....	.....	.....	.....	.....	.....	.....	.....
† Toledo, Peoria & Western.....	171,223.54	72,580.83	1,478.61	626.83	98,636.71	851.78	.....	.....
Wisconsin, Iowa & Nebraska.....	.....	.....	.....	.....	.....	.....	.....	.....

* No report. ** The "operating expenses" for this road "in this State," are reported at \$1,271,165.94. This is doubtless an error, and probably represents the operating expenses of the entire road, within and without the State. † Estimated by the receivers. No separate account kept of the business of the road in the different States. ‡ Earnings, expenses and taxes not reported nor estimated.